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Withholding Tax Guide

Withholding Information and
Tables for Utah Income Tax

Effective Jan. 1, 2002*

***NOTE:**

This booklet will only be revised when income tax laws significantly change, and not necessarily on an annual basis. All employers will automatically be mailed a new booklet when any revisions are made.

You do not need to request a new booklet each year.

Prepared by:
Utah State Tax Commission
210 North 1950 West
Salt Lake City, Utah 84134
(801) 297-2200
1-800-662-4335



What's New?

- Household employers who file federal Schedule H on an annual basis or employers who withhold less than \$1000 per year may elect to pay Utah withholding annually. For more information on annual filing, see page 3.
- Employers who are required to file W-2s electronically with the IRS must also file W-2s electronically with Utah. For more information, see "Magnetic and Electronic Media" on page 4.
- Withholding schedules and tables have been adjusted, effective January 1, 2002.
- The interest rate on unpaid balances is subject to change on January 1 of each calendar year. Current and past year rates are available online at tax.utah.gov/taxes/penaltyinterest.html and in Pub 15.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD, Telecommunications Device for the Deaf, (801) 297-2020. Please allow three working days for a response.



Recycled Paper

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General Information

The information contained in this publication will help you determine if you need a Utah State withholding account number and the type of withholding return you should use. This publication also contains information about annual reconciliation and electronic filing requirements, schedules to help you calculate amounts to be withheld from employees' wages, and detailed withholding tables. If you have additional questions, call the Tax Commission at (801) 297-2200, or toll-free 1-800-662-4335 outside the Salt Lake area.

This information does not cover federal withholding requirements. You will need to contact the IRS for federal withholding information (see "Agencies," later in this publication).

Employment Tax Workshops

The Utah State Tax Commission participates in regularly scheduled Employment Tax Workshops conducted by the IRS. The workshops offer an in-depth review of employers' responsibilities for withholding both federal and state income taxes as well as other business information. For contact information, see "Agencies," later in this publication.

Who Must Withhold Taxes?

An employer must withhold state income tax if the employer:

- 1) Does business in Utah, or obtains any income from Utah sources; and
- 2) Pays wages to individuals who perform services for that employer, within or outside the state of Utah, on an employer/employee basis.

Wages

The State of Utah uses the definition of wages as defined in the Internal Revenue Code, Section 3401. In short, wages means, "all remuneration (other than fees paid to a public official) for services performed by an employee for his employer, including cash value of all remuneration (including benefits; i.e. pensions, bonuses) paid in any medium other than cash..." Please refer to IRS Code Section 3401 for the full definition of wages, and Utah Tax Code §§59-10-401, 404 and 405.

Withholding Exemption

Any employer who does business in Utah for 60 days or less during a calendar year may be exempt from withholding requirements. To be exempt, the employer must receive advance approval from the Tax Commission certifying they are exempt. Thereafter, if the employer does business exceeding 60 days, the employer is liable for all taxes due during the period of exemption. However, if "good cause" can be shown for exceeding the 60 days, the Tax Commission may extend the exemption for 30 days.

How Do I Get a Withholding Account?

Every employer who is required to withhold taxes must first obtain a withholding tax account number. The number may be obtained by:

1. Completing form TC-69, "Utah State Business and Tax Registration" and submitting it to the Tax Commission, or
2. Going online to tax.utah.gov and clicking on the "One Stop Business Registration" link to access the application for both the withholding account number and other state and local agency registrations.

Federal Employer Identification Number

Employers are required to obtain a federal employer identification number from the IRS before registering in Utah. Only an authorized individual such as the following can apply:

- Individual Owners
- Corporations or Non-Profit Organizations (presidents, vice presidents, or other principals)
- Partnerships (authorized member or officer)
- Trust or Estate (fiduciary or authorized agent)
- Limited Liability Companies
- Limited Liability Partnerships

Contact the Internal Revenue Service for more detailed information about how to receive an employer identification number. The telephone number is 1-800-829-1040.

Bonds

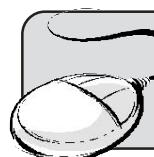
The Tax Commission may require an employer to provide a corporate bond, not to exceed \$5,000.

How Much Should I Withhold?

Employers should withhold amounts based on the employee's federal W-4 form and the Utah income tax withholding schedules or tables contained in this publication.

How Do I File and Pay?

An employer is required to file a return and pay all amounts withheld to the Utah State Tax Commission on or before the due date (see due dates on page 3). A coupon identifying the account number, filing period and payment amount must accompany all payments.



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Additional tax information
and Utah State tax forms

General Information

Alternate Filing Method

Employers may use Electronic Funds Transfer (EFT) to file monthly or quarterly returns and make payments. ACH Credit information and an application form are contained in Publication 43, "Withholding Tax Electronic Funds Transfer ACH Credit Method."

Third-Party Filing

Employers may file withholding through third-party filers. The third-party filer handles all withholding record keeping, payments and reconciliations for the client employer. **The employer is held responsible for the third-party's failure to make payments.**

Requirement to File, Even With No Tax Liability

An employer is **required to file a withholding coupon even if there is no tax liability**. Failure to do so may result in an estimated tax assessment.

Liability

The employer is liable to pay to the Tax Commission the tax required to be withheld. The employee is not liable for any payment required to be withheld. If any portion of the withheld taxes is not paid, the Tax Commission may obtain a lien upon all employer assets and property used by the employer in the conduct of his business, including stock-in-trade, business fixtures and equipment, to secure payment.

Coupon Booklets

Within 30 days after opening a new withholding

account, the employer will receive a withholding coupon payment booklet. Employers with existing withholding accounts will receive a new withholding coupon booklet each year in January or early February. The coupon booklets, which are imprinted with account information, contain all withholding forms that must be filed during the year. *If you do not receive your withholding coupon booklet, contact the Tax Commission.*

Filing Coupons

Depending on the filing frequency, the coupon booklet will contain the following filing coupons:

- Annual – One annual filing coupon (form TC-96Y)
- Quarterly – 4 quarterly filing coupons (form TC-96Q)
- Monthly – 12 monthly filing coupons (form TC-96M)

These coupons are the employers' withholding returns. They are filed with the withholding payment.

Amended Coupon

The coupon booklet contains an amended coupon (form TC-96A), which is used to amend a previously filed return. This coupon replaces a previously filed coupon; therefore, the amount of withholding reported on the coupon is the entire corrected amount of withholding. If additional taxes are owed, include interest with the amount owed for the calendar year from the original filing period due date to the date of payment.

Utah Employer's Income Withholding RECONCILIATION Return, TC-96R

Utah Employer's AMENDED Income Withholding Return, TC-96A

Utah Employer's Annual Income Withholding Return, TC-96Y

Utah Employer's Quarterly Income Withholding Return, TC-96Q

Utah Employer's Monthly Income Withholding Return, TC-96M

WT WT WT WT WT

1. Total amount withheld this period	\$	¢
2. Total amount paid		

I declare under the penalties provided by law, that to the best of my knowledge and belief this is a true and correct return.

Signature Date

UTAH STATE TAX COMMISSION
210 NORTH 1950 WEST
SALT LAKE CITY UT 84134 - 0100

Make check or money order payable to the Utah State Tax Commission. Do not send cash. Do not staple check to this coupon.

Annual Reconciliation Coupon

All employers must file an annual reconciliation along with all forms W-2, 1099, etc. for the calendar year. The forms and reconciliation must be filed on magnetic media if the number of forms (W-2, 1099, etc.) are 250 or more. If less than 250, you may file either by magnetic media or with paper documents.

Magnetic media filing includes filing on magnetic tape, cartridge, diskette and CD. More information for preparing magnetic media can be found in Pub 32MR online at tax.utah.gov/forms. If filing on paper, you must submit a form TC-96R along with the withholding forms (W-2, 1099, etc.). The TC-96R must show the total number of forms, total Utah wages or payments reported on the forms, total Utah withholding tax shown on the forms, and total amount of Utah withholding tax paid to the Tax Commission by the payer for the year.

The reconciliation and forms, whether filed magnetically or on paper, are due by February 28.

The total Utah withholding shown on the forms you submit must equal the total Utah withholding tax paid for the year. If it does not, you must submit an amended return, TC-96A, and correct the entries on the TC-96R.

NOTE: Forms 1099 need be submitted only if they show Utah withholding tax. If there is no Utah withholding on the 1099, the form does not need to be reported to the Tax Commission.

Notice of Change Coupon

The coupon booklet contains a notice of change coupon (TC-96C), used to close your account, report changes to your business or mailing address, change your business name, or notify the Tax Commission if you cease to pay wages.

Withholding Filing Record

Employers should keep a record of taxes withheld and paid to the Tax Commission for a minimum of three years from the due date of the income tax return on which the wages are reported. The withholding payment coupon booklet provides a place to record amount due, amount paid and check number for each filing period.

When Are Withholding Taxes Due?

Returns with due dates on Saturday, Sunday or legal holidays are due on the next business day.

NOTE: Utah does not follow the federal withholding payment periods. Utah **only** requires that payment be made monthly, quarterly or annually. The IRS semiweekly deposit and \$100,000 next day deposit rules do not apply to Utah withholding taxes.

Annually

Employers who meet certain criteria may elect to pay Utah withholding on an annual basis. The following employers qualify to file annually:

- Household employers who file federal Schedule H on an annual basis; or
- Employers who withhold less than \$1000 per year.

Annual returns are filed for the calendar year, ending in December. The return (form TC-96Y) and payment are due by January 31 of the following year.

Employers may request annual filing status by completing the form on page 27. New employers who do not request annual filing will be set up for quarterly filing.

Quarterly

Employers who do not file annually and who withhold less than an average of \$1,000 each month may file quarterly. Quarterly returns (form TC-96Q) and payments are due by the last day of the month following the close of the quarterly period.

Quarterly Filing Period	Due Date
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

Quarterly filers may voluntarily change to monthly filing. See "Filing Status Changes" later in this publication.

Monthly

Employers who withhold an average of \$1,000 or more each month must file monthly. Monthly returns (form TC-96M) and payments are due by the last day of the month following the close of the monthly period.

Monthly Filing Period	Due Date
January	February 28 (or 29)
February	March 31
March	April 30
April	May 31
May	June 30
June	July 31
July	August 31
August	September 30
September	October 31
October	November 30
November	December 31
December	January 31

Filing Status Changes

The Tax Commission reviews each withholding account annually to determine if the reporting period needs to be changed to a quarterly or monthly status. Withholding filings for one year are used to determine filing changes. Quarterly filers may voluntarily change to a monthly filing status filing by sending a written request to the Master File Maintenance Unit at the Tax Commission.

How do I File W-2s?

Employers must provide a withholding statement showing taxes withheld during the year to all employees by January 31 of the following year. Copies of all W-2, 1099R or W-2P withholding statements must be filed with the annual reconciliation coupon (form TC-96R).

Effective Jan. 1, 2002, employers who are required to file W-2s in an electronic format with the Internal Revenue Service must submit all W-2s to the Utah State Tax Commission in an electronic format or magnetic media approved by the commission.

Magnetic and Electronic Media

W-2s that are filed using magnetic media (or other electronic media) must be accompanied by an annual reconciliation form, TC-96R. Magnetic media specifications and procedures are contained in Publication 32MR, "Instructions for Annual Report of W-2, 1099R, and TC-675R Information." For information, call (801) 297-7626 or 1-800-662-4335, ext. 7626, outside the Salt Lake area. Also see SSA (Social Security Administration) Publication MMREF-1.

Penalties and Interest

The penalty for **failure to file a tax due return** by the due date is the greater of \$20 or 10 percent of the unpaid tax. In addition, if a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for **failure to pay timely**.

The penalty for **failure to pay tax due**, as reported on a timely filed return or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due. In addition, a penalty of \$50 will be assessed, up to \$1,000, for each annual reconciliation and W-2 not filed.

The penalty for **failure to complete** the W-2 or annual reconciliation with all required information, including the Utah withholding account number and the federal employer identification number, is \$50 per form, up to a maximum of \$1,000.

The **interest rate** for all taxes and fees administered by the Tax Commission is two percentage points above the federal short-term rate in effect for the preceding fourth calendar quarter. The interest rate for 2002 is **6 percent**. Returns with due dates on Saturday, Sunday, or legal holidays are due on the next business day. For information on applicable interest rates, taxpayers may request form TC-15 by calling or writing the Tax Commission.

How Do I Make Changes to My Account?

Use the Notice of Change form, TC-96C, included in the withholding coupon booklet, to close your account, to report changes to your business or mailing address or your business name or changes in your business ownership status, or if you cease to pay wages. Form TC-96C is also available from the Tax Commission.

Address and name changes do not require a new coupon booklet to be issued. Continue using the coupons in the current booklet. The Tax Commission will make the necessary changes to its records and the changes will be indicated on future correspondence.

If the employer's business is sold or if the ownership status is changed (e.g. sole proprietor to partnership), the new owner(s) must apply for a new withholding account number. **Withholding account numbers are not transferable.** The new owner(s) cannot use the number or report on the coupons of the previous owner.

How Do I Close a Withholding Account?

When an employer ceases to do business in Utah, the employer should inform the Tax Commission in writing so the account may be closed. If the Tax Commission is not informed, the employer will be assessed an estimated tax, including late penalties and interest. Use the Notice of Change form, TC-96C, included in the withholding coupon booklet, to close your account.

Agencies

For the type of information detailed below, contact the agency indicated.

Tax Commission

State Withholding Tax

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
(801) 297-2200
1-800-662-4335
www.tax.utah.gov

Employment Tax Workshops

(801) 297-6203

Forms

(801) 297-6700
1-800-662-4335, ext. 6700

Internal Revenue Service

Employment Tax Workshops

Federal Withholding

Self-Employment Tax

Internal Revenue Service
50 South 200 East, MS TEC SLC
Salt Lake City, UT 84111
(801) 779-6852

Information

1-800-829-1040
www.irs.gov

Forms

1-800-829-4477

Workforce Services

Unemployment Compensation

Department of Workforce Services
140 East 300 South, 3rd Floor
PO Box 45288
Salt Lake City, UT 84145-0288
(801) 526-WORK (9675)
1-888-920-WORK (9675)
www.dws.state.ut.us

Labor Commission

Worker's Compensation

Contact any private insurance company that carries worker's compensation insurance, or contact:

Labor Commission of Utah
160 East 300 South, 3rd Floor
PO Box 14660
Salt Lake City, UT 84114-6600
(801) 530-6800
1-800-530-5090

Social Security Administration

Social Security

202 West 400 South
Salt Lake City, UT 84101
(801) 524-4115
1-800-772-1213

Withholding Schedules

Utah Income Tax Withholding Schedules

The Utah income tax withholding schedules have been designed to parallel the federal withholding schedules found in *Circular E, Employer's Tax Guide* (IRS Publication 15).

To compute the employee's state income tax withholding, follow the instructions below.

1. Find the appropriate schedules, based on the company's payroll period and the employee's marital status, as shown on the W-4 form.
2. Multiply the number of withholding allowances claimed on the employee's W-4 by the withholding allowance for the pay period.
3. Subtract the amount in (2) above from the gross wages of the employee. The resulting amount is "Taxable Wages."
4. Locate the line in the schedule that includes the "Taxable Wages" determined in (3) above. Subtract the figure in the last column labeled "of amount over" from "Taxable Wages," and multiply the difference by the percentage listed.
5. Add the dollar amount from column labeled "withholding is" to the amount determined in (4) above. The sum is the amount of state tax to be withheld from wages for that pay period.

See examples of different combinations of pay period, gross wages, marital status, and withholding allowances.

Questions regarding the withholding schedules should be directed to:

Taxpayer Services
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
(801) 297-2200
1-800-662-4335

If pay period is	Number of pay periods annually	Use schedule
Weekly	52	Schedule 1
Biweekly	26	Schedule 2
Semimonthly	24	Schedule 3
Monthly	12	Schedule 4
Quarterly	4	Schedule 5
Semiannual	2	Schedule 6
Annual	1	Schedule 7
Daily	Daily	Schedule 8
Marital Status	Use schedule labeled	
Single	(a)	
Married	(b)	

Examples of Withholding Calculations

Example 1 - Use Schedule 1(a)

Payroll Period	Weekly
Marital Status	Single
Withholding Allowances	1
Gross Wages	\$105
 Gross wages for period	150
Withholding allowances (1 x \$35)	- 35
"Taxable Wages"	115
Base "Taxable Wages"	- 111
Amount over "Taxable Wages"	4
Percent for "Taxable Wages" bracket	x 5.70%
Amount to be added to "Withholding is"	0
"Withholding is"	+ 2
Total amount to be withheld for pay period	2

Example 4 - Use Schedule 4(b)

Payroll Period	Monthly
Marital Status	Married
Withholding Allowances	9
Gross Wages	\$2,500
 Gross wages for period	2,500
Withholding allowances (9 x \$150)	- 1,350
"Taxable Wages"	1,150
Base "Taxable Wages"	- 911
Amount over "Taxable Wages"	239
Percent for "Taxable Wages" bracket	x 6.50%
Amount to be added to "Withholding is"	16
"Withholding is"	+ 29
Total amount to be withheld for pay period	45

Example 2 - Use Schedule 2(a)

Payroll Period	Biweekly
Marital Status	Single
Withholding Allowances	2
Gross Wages	\$1,000
 Gross wages for period	1,000
Withholding allowances (2 x \$69)	- 138
"Taxable Wages"	862
Base "Taxable Wages"	- 254
Amount over "Taxable Wages"	608
Percent for "Taxable Wages" bracket	x 6.50%
Amount to be added to "Withholding is"	40
"Withholding is"	+ 7
Total amount to be withheld for pay period	47

Example 5 - Use Schedule 8(b)

Payroll Period	Daily
Marital Status	Married
Withholding Allowances	4
Gross Wages	\$65
 Gross wages for period	65
Withholding allowances (4 x \$7)	- 28
"Taxable Wages"	37
Base "Taxable Wages"	- 35
Amount over "Taxable Wages"	2
Percent for "Taxable Wages" bracket	x 5.70%
Amount to be added to "Withholding is"	0
"Withholding is"	+ 1
Total amount to be withheld for pay period	1

Example 3 - Use Schedule 3(b)

Payroll Period	Semimonthly
Marital Status	Married
Withholding Allowances	4
Gross Wages	\$855
 Gross wages for period	855
Withholding allowances (4 x \$75)	- 300
"Taxable Wages"	555
Base "Taxable Wages"	- 455
Amount over "Taxable Wages"	100
Percent for "Taxable Wages" bracket	x 6.50%
Amount to be added to "Withholding is"	7
"Withholding is"	+ 14
Total amount to be withheld for pay period	21

Example 6 - Use Schedule 4(a)

Payroll Period	Monthly
Marital Status	Single
Withholding Allowances	5
Gross Wages	\$3,000
 Gross wages for period	3,000
Withholding allowances (5 x \$150)	- 750
"Taxable Wages"	2,250
Base "Taxable Wages"	- 551
Amount over "Taxable Wages"	1,699
Percent for "Taxable Wages" bracket	x 6.50%
Amount to be added to "Withholding is"	110
"Withholding is"	+ 14
Total amount to be withheld for pay period	124

Withholding Schedules

SCHEDULE 1 If the payroll period with respect to an employee is WEEKLY (52 scheduled pay periods per year).

\$35 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$44	\$0		
\$44	\$61	\$0	+	2.30% \$44
\$61	\$77	\$0	+	3.10% \$61
\$77	\$94	\$1	+	4.00% \$77
\$94	\$111	\$2	+	4.90% \$94
\$111	\$127	\$2	+	5.70% \$111
\$127		\$3	+	6.50% \$127

\$35 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$44	\$0		
\$44	\$77	\$0	+	2.30% \$44
\$77	\$111	\$1	+	3.10% \$77
\$111	\$144	\$2	+	4.00% \$111
\$144	\$177	\$3	+	4.90% \$144
\$177	\$210	\$5	+	5.70% \$177
\$210		\$7	+	6.50% \$210

SCHEDULE 2 If the payroll period with respect to an employee is BIWEEKLY (26 scheduled pay periods per year).

\$69 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$88	\$0		
\$88	\$122	\$0	+	2.30% \$88
\$122	\$155	\$1	+	3.10% \$122
\$155	\$188	\$2	+	4.00% \$155
\$188	\$221	\$3	+	4.90% \$188
\$221	\$254	\$5	+	5.70% \$221
\$254		\$7	+	6.50% \$254

\$69 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$88	\$0		
\$88	\$155	\$0	+	2.30% \$88
\$155	\$221	\$2	+	3.10% \$155
\$221	\$288	\$4	+	4.00% \$221
\$288	\$354	\$6	+	4.90% \$288
\$354	\$420	\$9	+	5.70% \$354
\$420		\$13	+	6.50% \$420

SCHEDULE 3 If the payroll period with respect to an employee is SEMIMONTHLY (24 scheduled pay periods per year).

\$75 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$96	\$0		
\$96	\$132	\$0	+	2.30% \$96
\$132	\$168	\$1	+	3.10% \$132
\$168	\$204	\$2	+	4.00% \$168
\$204	\$240	\$3	+	4.90% \$204
\$240	\$276	\$5	+	5.70% \$240
\$276		\$7	+	6.50% \$276

\$75 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$96	\$0		
\$96	\$168	\$0	+	2.30% \$96
\$168	\$240	\$2	+	3.10% \$168
\$240	\$312	\$4	+	4.00% \$240
\$312	\$383	\$7	+	4.90% \$312
\$383	\$455	\$10	+	5.70% \$383
\$455		\$14	+	6.50% \$455

SCHEDULE 4 If the payroll period with respect to an employee is MONTHLY (12 scheduled pay periods per year).

\$150 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$192	\$0		
\$192	\$264	\$0	+	2.30% \$192
\$264	\$336	\$2	+	3.10% \$264
\$336	\$407	\$4	+	4.00% \$336
\$407	\$479	\$7	+	4.90% \$407
\$479	\$551	\$10	+	5.70% \$479
\$551		\$14	+	6.50% \$551

\$150 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$192	\$0		
\$192	\$336	\$0	+	2.30% \$192
\$336	\$479	\$3	+	3.10% \$336
\$479	\$623	\$8	+	4.00% \$479
\$623	\$767	\$14	+	4.90% \$623
\$767	\$911	\$21	+	5.70% \$767
\$911		\$29	+	6.50% \$911

* "Taxable Wages" shown in tables is defined as the gross wages less withholding allowance(s) for the pay period.

SCHEDULE 5

If the payroll period with respect to an employee is QUARTERLY (4 scheduled pay periods per year).

\$450 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$575	\$0		
\$575	\$791	\$0 + 2.30%		\$575
\$791	\$1,007	\$5 + 3.10%		\$791
\$1,007	\$1,222	\$12 + 4.00%		\$1,007
\$1,222	\$1,438	\$20 + 4.90%		\$1,222
\$1,438	\$1,653	\$31 + 5.70%		\$1,438
\$1,653		\$43 + 6.50%		\$1,653

\$450 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$575	\$0		
\$575	\$1,007	\$0 + 2.30%		\$575
\$1,007	\$1,438	\$10 + 3.10%		\$1,007
\$1,438	\$1,869	\$23 + 4.00%		\$1,438
\$1,869	\$2,300	\$41 + 4.90%		\$1,869
\$2,300	\$2,732	\$62 + 5.70%		\$2,300
\$2,732		\$86 + 6.50%		\$2,732

SCHEDULE 6

If the payroll period with respect to an employee is SEMIANNUALLY (2 scheduled pay periods per year).

\$900 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$1,150	\$0		
\$1,150	\$1,582	\$0 + 2.30%		\$1,150
\$1,582	\$2,013	\$10 + 3.10%		\$1,582
\$2,013	\$2,444	\$24 + 4.00%		\$2,013
\$2,444	\$2,875	\$41 + 4.90%		\$2,444
\$2,875	\$3,307	\$62 + 5.70%		\$2,875
\$3,307		\$86 + 6.50%		\$3,307

\$900 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$1,150	\$0		
\$1,150	\$2,013	\$0 + 2.30%		\$1,150
\$2,013	\$2,875	\$20 + 3.10%		\$2,013
\$2,875	\$3,738	\$47 + 4.00%		\$2,875
\$3,738	\$4,600	\$81 + 4.90%		\$3,738
\$4,600	\$5,463	\$123 + 5.70%		\$4,600
\$5,463		\$172 + 6.50%		\$5,463

SCHEDULE 7

If the payroll period with respect to an employee is ANNUALLY (1 scheduled pay period per year).

\$1,800 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$2,300	\$0		
\$2,300	\$3,163	\$0 + 2.30%		\$2,300
\$3,163	\$4,026	\$20 + 3.10%		\$3,163
\$4,026	\$4,888	\$47 + 4.00%		\$4,026
\$4,888	\$5,750	\$81 + 4.90%		\$4,888
\$5,750	\$6,613	\$123 + 5.70%		\$5,750
\$6,613		\$172 + 6.50%		\$6,613

\$1,800 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$2,300	\$0		
\$2,300	\$4,026	\$0 + 2.30%		\$2,300
\$4,026	\$5,750	\$40 + 3.10%		\$4,026
\$5,750	\$7,476	\$93 + 4.00%		\$5,750
\$7,476	\$9,200	\$162 + 4.90%		\$7,476
\$9,200	\$10,926	\$246 + 5.70%		\$9,200
\$10,926		\$344 + 6.50%		\$10,926

SCHEDULE 8

If the payroll period with respect to an employee is DAILY.

\$7 SINGLE person withholding allowance

If Taxable Wages* are:		(a)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$9	\$0		
\$9	\$12	\$0 + 2.30%		\$9
\$12	\$15	\$0 + 3.10%		\$12
\$15	\$19	\$0 + 4.00%		\$15
\$19	\$22	\$0 + 4.90%		\$19
\$22	\$25	\$0 + 5.70%		\$22
\$25		\$1 + 6.50%		\$25

\$7 MARRIED person withholding allowance

If Taxable Wages* are:		(b)		
Equal to or more than	and less than	Withholding is	+	percent of amount over
\$0	\$9	\$0		
\$9	\$15	\$0 + 2.30%		\$9
\$15	\$22	\$0 + 3.10%		\$15
\$22	\$29	\$0 + 4.00%		\$22
\$29	\$35	\$1 + 4.90%		\$29
\$35	\$42	\$1 + 5.70%		\$35
\$42		\$1 + 6.50%		\$42

* "Taxable Wages" shown in tables is defined as the gross wages less withholding allowance(s) for the pay period.

Withholding Tables

Weekly Payroll Period – Single Status

TABLE 1 Rev. 12/01		Single WEEKLY Withholding Table (52 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Withholding allowances claimed on Federal form W-4													
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	128	1	0	0	0	0	0	0	0	0	0	0	0
128	157	4	2	1	0	0	0	0	0	0	0	0	0
157	187	6	4	2	1	0	0	0	0	0	0	0	0
187	217	8	6	4	2	0	0	0	0	0	0	0	0
217	246	10	8	6	3	2	0	0	0	0	0	0	0
246	276	12	10	8	5	3	1	0	0	0	0	0	0
276	305	14	12	9	7	5	3	1	0	0	0	0	0
305	335	16	14	11	9	7	5	2	1	0	0	0	0
335	365	18	16	13	11	9	7	4	2	1	0	0	0
365	394	20	17	15	13	11	8	6	4	2	1	0	0
394	424	22	19	17	15	13	10	8	6	4	2	0	0
424	453	24	21	19	17	15	12	10	8	6	3	2	0
453	483	25	23	21	19	16	14	12	10	7	5	3	1
483	512	27	25	23	21	18	16	14	12	9	7	5	3
512	542	29	27	25	23	20	18	16	14	11	9	7	5
542	572	31	29	27	24	22	20	18	15	13	11	9	6
572	601	33	31	29	26	24	22	20	17	15	13	11	8
601	631	35	33	31	28	26	24	22	19	17	15	13	10
631	660	37	35	33	30	28	26	24	21	19	17	15	12
660	690	39	37	34	32	30	28	25	23	21	19	16	14
690	720	41	39	36	34	32	30	27	25	23	21	18	16
720	749	43	41	38	36	34	32	29	27	25	23	20	18
749	779	45	42	40	38	36	33	31	29	27	24	22	20
779	808	47	44	42	40	38	35	33	31	29	26	24	22
808	838	49	46	44	42	40	37	35	33	31	28	26	24
838	867	50	48	46	44	41	39	37	35	32	30	28	26
867	897	52	50	48	46	43	41	39	37	34	32	30	28
897	927	54	52	50	48	45	43	41	39	36	34	32	30
927	956	56	54	52	49	47	45	43	40	38	36	34	31
956	986	58	56	54	51	49	47	45	42	40	38	36	33
986	1,015	60	58	56	53	51	49	47	44	42	40	38	35
1,015	1,045	62	60	58	55	53	51	49	46	44	42	40	37
1,045	1,075	64	62	59	57	55	53	50	48	46	44	41	39
1,075	1,104	66	64	61	59	57	55	52	50	48	46	43	41
1,104	1,134	68	66	63	61	59	57	54	52	50	48	45	43
1,134	1,163	70	67	65	63	61	58	56	54	52	49	47	45
1,163	1,193	72	69	67	65	63	60	58	56	54	51	49	47
1,193	1,223	74	71	69	67	65	62	60	58	56	53	51	49
1,223	1,252	75	73	71	69	66	64	62	60	57	55	53	51
1,252	1,282	77	75	73	71	68	66	64	62	59	57	55	53
1,282	1,311	79	77	75	73	70	68	66	64	61	59	57	55
1,311	1,341	81	79	77	74	72	70	68	65	63	61	59	56
1,341	1,370	83	81	79	76	74	72	70	67	65	63	61	58
1,370	1,400	85	83	81	78	76	74	72	69	67	65	63	60
1,400	1,430	87	85	83	80	78	76	74	71	69	67	65	62
1,430	1,459	89	87	84	82	80	78	75	73	71	69	66	64
1,459	1,489	91	89	86	84	82	80	77	75	73	71	68	66
1,489	1,518	93	91	88	86	84	82	79	77	75	73	70	68
1,518	1,548	95	92	90	88	86	83	81	79	77	74	72	70
1,548	1,578	97	94	92	90	88	85	83	81	79	76	74	72
1,578	1,607	99	96	94	92	90	87	85	83	81	78	76	74
1,607	1,637	100	98	96	94	91	89	87	85	82	80	78	76
1,637	1,666	102	100	98	96	93	91	89	87	84	82	80	78
1,666	1,696	104	102	100	98	95	93	91	89	86	84	82	80
1,696	1,725	106	104	102	99	97	95	93	90	88	86	84	81
1,725	1,755	108	106	104	101	99	97	95	92	90	88	86	83

Weekly Payroll Period – Married Status

TABLE 2 Rev. 12/01		Married WEEKLY Withholding Table (52 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	44	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
44	128	1	0	0	0	0	0	0	0	0	0	0	0
128	176	4	2	1	0	0	0	0	0	0	0	0	0
176	215	6	4	2	1	0	0	0	0	0	0	0	0
215	245	8	6	4	2	1	0	0	0	0	0	0	0
245	274	10	8	5	4	2	1	0	0	0	0	0	0
274	304	12	10	7	5	3	2	1	0	0	0	0	0
304	334	14	11	9	7	5	3	2	1	0	0	0	0
334	363	16	13	11	9	7	5	3	2	1	0	0	0
363	393	18	15	13	11	9	6	4	3	1	1	0	0
393	422	19	17	15	13	10	8	6	4	3	1	0	0
422	452	21	19	17	15	12	10	8	6	4	2	1	0
452	481	23	21	19	17	14	12	10	8	5	4	2	1
481	511	25	23	21	18	16	14	12	9	7	5	3	2
511	541	27	25	23	20	18	16	14	11	9	7	5	3
541	570	29	27	25	22	20	18	16	13	11	9	7	5
570	600	31	29	26	24	22	20	17	15	13	11	8	6
600	629	33	31	28	26	24	22	19	17	15	13	10	8
629	659	35	33	30	28	26	24	21	19	17	15	12	10
659	689	37	35	32	30	28	26	23	21	19	17	14	12
689	718	39	36	34	32	30	27	25	23	21	18	16	14
718	748	41	38	36	34	32	29	27	25	23	20	18	16
748	777	43	40	38	36	34	31	29	27	25	22	20	18
777	807	44	42	40	38	35	33	31	29	26	24	22	20
807	836	46	44	42	40	37	35	33	31	28	26	24	22
836	866	48	46	44	42	39	37	35	33	30	28	26	24
866	896	50	48	46	43	41	39	37	34	32	30	28	25
896	925	52	50	48	45	43	41	39	36	34	32	30	27
925	955	54	52	50	47	45	43	41	38	36	34	32	29
955	984	56	54	51	49	47	45	42	40	38	36	33	31
984	1,014	58	56	53	51	49	47	44	42	40	38	35	33
1,014	1,044	60	58	55	53	51	49	46	44	42	40	37	35
1,044	1,073	62	60	57	55	53	51	48	46	44	42	39	37
1,073	1,103	64	61	59	57	55	52	50	48	46	43	41	39
1,103	1,132	66	63	61	59	57	54	52	50	48	45	43	41
1,132	1,162	68	65	63	61	59	56	54	52	50	47	45	43
1,162	1,191	69	67	65	63	60	58	56	54	51	49	47	45
1,191	1,221	71	69	67	65	62	60	58	56	53	51	49	47
1,221	1,251	73	71	69	67	64	62	60	58	55	53	51	49
1,251	1,280	75	73	71	68	66	64	62	59	57	55	53	50
1,280	1,310	77	75	73	70	68	66	64	61	59	57	55	52
1,310	1,339	79	77	75	72	70	68	66	63	61	59	57	54
1,339	1,369	81	79	76	74	72	70	67	65	63	61	58	56
1,369	1,399	83	81	78	76	74	72	69	67	65	63	60	58
1,399	1,428	85	83	80	78	76	74	71	69	67	65	62	60
1,428	1,458	87	85	82	80	78	76	73	71	69	67	64	62
1,458	1,487	89	86	84	82	80	77	75	73	71	68	66	64
1,487	1,517	91	88	86	84	82	79	77	75	73	70	68	66
1,517	1,547	93	90	88	86	84	81	79	77	75	72	70	68
1,547	1,576	94	92	90	88	85	83	81	79	76	74	72	70
1,576	1,606	96	94	92	90	87	85	83	81	78	76	74	72
1,606	1,635	98	96	94	92	89	87	85	83	80	78	76	74
1,635	1,665	100	98	96	93	91	89	87	84	82	80	78	75
1,665	1,694	102	100	98	95	93	91	89	86	84	82	80	77
1,694	1,724	104	102	100	97	95	93	91	88	86	84	82	79
1,724	1,754	106	104	101	99	97	95	92	90	88	86	83	81
1,754	1,783	108	106	103	101	99	97	94	92	90	88	85	83

Withholding Tables

Biweekly Payroll Period – Single Status

TABLE 3 Rev. 12/01		Single BIWEEKLY Withholding Table (26 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Withholding allowances claimed on Federal form W-4													
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	256	2	0	0	0	0	0	0	0	0	0	0	0
256	315	9	4	2	0	0	0	0	0	0	0	0	0
315	374	12	8	4	1	0	0	0	0	0	0	0	0
374	433	16	12	7	4	1	0	0	0	0	0	0	0
433	492	20	16	11	7	3	1	0	0	0	0	0	0
492	552	24	20	15	11	6	3	0	0	0	0	0	0
552	611	28	23	19	14	10	6	2	0	0	0	0	0
611	670	32	27	23	18	14	9	5	2	0	0	0	0
670	729	36	31	27	22	18	13	9	4	2	0	0	0
729	788	39	35	30	26	21	17	12	8	4	1	0	0
788	847	43	39	34	30	25	21	16	12	7	3	1	0
847	907	47	43	38	34	29	25	20	16	11	7	3	1
907	966	51	46	42	37	33	28	24	19	15	10	6	3
966	1,025	55	50	46	41	37	32	28	23	19	14	10	5
1,025	1,084	59	54	50	45	41	36	32	27	23	18	14	9
1,084	1,143	62	58	53	49	44	40	35	31	26	22	17	13
1,143	1,202	66	62	57	53	48	44	39	35	30	26	21	17
1,202	1,262	70	66	61	57	52	48	43	39	34	30	25	21
1,262	1,321	74	70	65	61	56	52	47	43	38	34	29	25
1,321	1,380	78	73	69	64	60	55	51	46	42	37	33	28
1,380	1,439	82	77	73	68	64	59	55	50	46	41	37	32
1,439	1,498	86	81	77	72	68	63	59	54	50	45	41	36
1,498	1,557	89	85	80	76	71	67	62	58	53	49	44	40
1,557	1,617	93	89	84	80	75	71	66	62	57	53	48	44
1,617	1,676	97	93	88	84	79	75	70	66	61	57	52	48
1,676	1,735	101	96	92	87	83	78	74	69	65	60	56	51
1,735	1,794	105	100	96	91	87	82	78	73	69	64	60	55
1,794	1,853	109	104	100	95	91	86	82	77	73	68	64	59
1,853	1,912	112	108	103	99	94	90	85	81	76	72	67	63
1,912	1,972	116	112	107	103	98	94	89	85	80	76	71	67
1,972	2,031	120	116	111	107	102	98	93	89	84	80	75	71
2,031	2,090	124	120	115	111	106	102	97	93	88	84	79	75
2,090	2,149	128	123	119	114	110	105	101	96	92	87	83	78
2,149	2,208	132	127	123	118	114	109	105	100	96	91	87	82
2,208	2,268	136	131	127	122	118	113	109	104	100	95	91	86
2,268	2,327	139	135	130	126	121	117	112	108	103	99	94	90
2,327	2,386	143	139	134	130	125	121	116	112	107	103	98	94
2,386	2,445	147	143	138	134	129	125	120	116	111	107	102	98
2,445	2,504	151	146	142	137	133	128	124	119	115	110	106	101
2,504	2,563	155	150	146	141	137	132	128	123	119	114	110	105
2,563	2,623	159	154	150	145	141	136	132	127	123	118	114	109
2,623	2,682	162	158	153	149	144	140	135	131	126	122	117	113
2,682	2,741	166	162	157	153	148	144	139	135	130	126	121	117
2,741	2,800	170	166	161	157	152	148	143	139	134	130	125	121
2,800	2,859	174	170	165	161	156	152	147	143	138	134	129	125
2,859	2,918	178	173	169	164	160	155	151	146	142	137	133	128
2,918	2,978	182	177	173	168	164	159	155	150	146	141	137	132
2,978	3,037	186	181	177	172	168	163	159	154	150	145	141	136
3,037	3,096	189	185	180	176	171	167	162	158	153	149	144	140
3,096	3,155	193	189	184	180	175	171	166	162	157	153	148	144
3,155	3,214	197	193	188	184	179	175	170	166	161	157	152	148
3,214	3,273	201	196	192	187	183	178	174	169	165	160	156	151
3,273	3,333	205	200	196	191	187	182	178	173	169	164	160	155
3,333	3,392	209	204	200	195	191	186	182	177	173	168	164	159
3,392	3,451	212	208	203	199	194	190	185	181	176	172	167	163
3,391	3,451	216	212	207	203	198	194	189	185	180	176	171	167

Biweekly Payroll Period – Married Status

TABLE 4 Rev. 12/01		Married BIWEEKLY Withholding Table (26 pay periods per year)										
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.										
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.										
		Withholding allowances claimed on Federal form W-4										
0	1	2	3	4	5	6	7	8	9	10	11	
\$0	\$88	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	256	2	0	0	0	0	0	0	0	0	0	0
256	352	7	4	2	0	0	0	0	0	0	0	0
352	430	12	8	5	2	1	0	0	0	0	0	0
430	490	16	12	8	5	2	1	0	0	0	0	0
490	549	20	15	11	7	4	2	0	0	0	0	0
549	608	24	19	15	10	7	4	2	0	0	0	0
608	667	27	23	18	14	10	6	4	1	0	0	0
667	726	31	27	22	18	13	9	6	3	1	0	0
726	785	35	31	26	22	17	13	9	6	3	1	0
785	845	39	34	30	25	21	16	12	8	5	3	1
845	904	43	38	34	29	25	20	16	11	8	5	2
904	963	47	42	38	33	29	24	20	15	11	7	4
963	1,022	50	46	41	37	32	28	23	19	14	10	7
1,022	1,081	54	50	45	41	36	32	27	23	18	14	10
1,081	1,140	58	54	49	45	40	36	31	27	22	18	13
1,140	1,200	62	57	53	48	44	39	35	30	26	21	17
1,200	1,259	66	61	57	52	48	43	39	34	30	25	21
1,259	1,318	70	65	61	56	52	47	43	38	34	29	25
1,318	1,377	74	69	65	60	56	51	47	42	38	33	29
1,377	1,436	77	73	68	64	59	55	50	46	41	37	32
1,436	1,495	81	77	72	68	63	59	54	50	45	41	36
1,495	1,555	85	81	76	72	67	63	58	54	49	45	40
1,555	1,614	89	84	80	75	71	66	62	57	53	48	44
1,614	1,673	93	88	84	79	75	70	66	61	57	52	48
1,673	1,732	97	92	88	83	79	74	70	65	61	56	52
1,732	1,791	100	96	91	87	82	78	73	69	64	60	55
1,791	1,850	104	100	95	91	86	82	77	73	68	64	59
1,850	1,910	108	104	99	95	90	86	81	77	72	68	63
1,910	1,969	112	107	103	98	94	89	85	80	76	71	67
1,969	2,028	116	111	107	102	98	93	89	84	80	75	71
2,028	2,087	120	115	111	106	102	97	93	88	84	79	75
2,087	2,146	124	119	115	110	106	101	97	92	88	83	79
2,146	2,205	127	123	118	114	109	105	100	96	91	87	82
2,205	2,265	131	127	122	118	113	109	104	100	95	91	86
2,265	2,324	135	131	126	122	117	113	108	104	99	95	90
2,324	2,383	139	134	130	125	121	116	112	107	103	98	94
2,383	2,442	143	138	134	129	125	120	116	111	107	102	98
2,442	2,501	147	142	138	133	129	124	120	115	111	106	102
2,501	2,561	150	146	141	137	132	128	123	119	114	110	105
2,561	2,620	154	150	145	141	136	132	127	123	118	114	109
2,620	2,679	158	154	149	145	140	136	131	127	122	118	113
2,679	2,738	162	157	153	148	144	139	135	130	126	121	117
2,738	2,797	166	161	157	152	148	143	139	134	130	125	121
2,797	2,856	170	165	161	156	152	147	143	138	134	129	125
2,856	2,916	174	169	165	160	156	151	147	142	138	133	129
2,916	2,975	177	173	168	164	159	155	150	146	141	137	132
2,975	3,034	181	177	172	168	163	159	154	150	145	141	136
3,034	3,093	185	181	176	172	167	163	158	154	149	145	140
3,093	3,152	189	184	180	175	171	166	162	157	153	148	144
3,152	3,211	193	188	184	179	175	170	166	161	157	152	148
3,211	3,271	197	192	188	183	179	174	170	165	161	156	152
3,271	3,330	200	196	191	187	182	178	173	169	164	160	155
3,330	3,389	204	200	195	191	186	182	177	173	168	164	159
3,389	3,448	208	204	199	195	190	186	181	177	172	168	163
3,448	3,507	212	207	203	198	194	189	185	180	176	171	167
3,507	3,566	216	211	207	202	198	193	189	184	180	175	171

Semimonthly Payroll Period – Single Status

TABLE 5 Rev. 12/01		Single SEMIMONTHLY Withholding Table (24 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Withholding allowances claimed on Federal form W-4													
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	277	3	0	0	0	0	0	0	0	0	0	0	0
277	341	9	5	2	0	0	0	0	0	0	0	0	0
341	405	14	9	4	1	0	0	0	0	0	0	0	0
405	469	18	13	8	4	1	0	0	0	0	0	0	0
469	533	22	17	12	7	3	1	0	0	0	0	0	0
533	598	26	21	16	11	7	3	0	0	0	0	0	0
598	662	30	25	20	16	11	6	2	0	0	0	0	0
662	726	34	29	25	20	15	10	5	2	0	0	0	0
726	790	39	34	29	24	19	14	9	5	2	0	0	0
790	854	43	38	33	28	23	18	13	9	4	1	0	0
854	918	47	42	37	32	27	22	18	13	8	4	1	0
918	982	51	46	41	36	32	27	22	17	12	7	3	1
982	1,046	55	50	45	41	36	31	26	21	16	11	7	3
1,046	1,110	59	54	50	45	40	35	30	25	20	15	11	6
1,110	1,174	64	59	54	49	44	39	34	29	25	20	15	10
1,174	1,239	68	63	58	53	48	43	38	34	29	24	19	14
1,239	1,303	72	67	62	57	52	47	43	38	33	28	23	18
1,303	1,367	76	71	66	61	57	52	47	42	37	32	27	22
1,367	1,431	80	75	70	66	61	56	51	46	41	36	31	27
1,431	1,495	84	79	75	70	65	60	55	50	45	40	36	31
1,495	1,559	89	84	79	74	69	64	59	54	50	45	40	35
1,559	1,623	93	88	83	78	73	68	63	59	54	49	44	39
1,623	1,687	97	92	87	82	77	72	68	63	58	53	48	43
1,687	1,751	101	96	91	86	82	77	72	67	62	57	52	47
1,751	1,815	105	100	95	91	86	81	76	71	66	61	56	52
1,815	1,880	109	104	100	95	90	85	80	75	70	65	61	56
1,880	1,944	114	109	104	99	94	89	84	79	75	70	65	60
1,944	2,008	118	113	108	103	98	93	88	84	79	74	69	64
2,008	2,072	122	117	112	107	102	97	93	88	83	78	73	68
2,072	2,136	126	121	116	111	107	102	97	92	87	82	77	72
2,136	2,200	130	125	120	116	111	106	101	96	91	86	81	77
2,200	2,264	134	129	125	120	115	110	105	100	95	90	86	81
2,264	2,328	139	134	129	124	119	114	109	104	100	95	90	85
2,328	2,392	143	138	133	128	123	118	113	109	104	99	94	89
2,392	2,456	147	142	137	132	127	122	118	113	108	103	98	93
2,456	2,521	151	146	141	136	132	127	122	117	112	107	102	97
2,521	2,585	155	150	145	141	136	131	126	121	116	111	106	102
2,585	2,649	159	154	150	145	140	135	130	125	120	115	111	106
2,649	2,713	164	159	154	149	144	139	134	129	125	120	115	110
2,713	2,777	168	163	158	153	148	143	138	134	129	124	119	114
2,777	2,841	172	167	162	157	152	147	143	138	133	128	123	118
2,841	2,905	176	171	166	161	157	152	147	142	137	132	127	122
2,905	2,969	180	175	170	166	161	156	151	146	141	136	131	127
2,969	3,033	184	179	175	170	165	160	155	150	145	140	136	131
3,033	3,098	189	184	179	174	169	164	159	154	150	145	140	135
3,098	3,162	193	188	183	178	173	168	163	159	154	149	144	139
3,162	3,226	197	192	187	182	177	172	168	163	158	153	148	143
3,226	3,290	201	196	191	186	182	177	172	167	162	157	152	147
3,290	3,354	205	200	195	191	186	181	176	171	166	161	156	152
3,354	3,418	209	204	200	195	190	185	180	175	170	165	161	156
3,418	3,482	214	209	204	199	194	189	184	179	175	170	165	160
3,482	3,546	218	213	208	203	198	193	188	184	179	174	169	164
3,546	3,610	222	217	212	207	202	197	193	188	183	178	173	168
3,610	3,674	226	221	216	211	207	202	197	192	187	182	177	172
3,674	3,739	230	225	220	216	211	206	201	196	191	186	181	177
3,739	3,803	234	229	225	220	215	210	205	200	195	190	186	181

Semimonthly Payroll Period – Married Status

TABLE 6 Rev. 12/01		Married SEMIMONTHLY Withholding Table (24 pay periods per year)										
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.										
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.										
		Withholding allowances claimed on Federal form W-4										
0	1	2	3	4	5	6	7	8	9	10	11	
\$0	\$96	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
96	277	2	0	0	0	0	0	0	0	0	0	0
277	381	8	4	2	0	0	0	0	0	0	0	0
381	466	13	9	5	3	1	0	0	0	0	0	0
466	530	17	13	9	5	3	1	0	0	0	0	0
530	594	21	16	12	8	5	2	0	0	0	0	0
594	659	25	21	16	11	7	4	2	0	0	0	0
659	723	30	25	20	15	11	7	4	2	0	0	0
723	787	34	29	24	19	14	10	6	4	1	0	0
787	851	38	33	28	23	18	14	10	6	3	1	0
851	915	42	37	32	28	23	18	13	9	6	3	1
915	979	46	41	37	32	27	22	17	12	8	5	1
979	1,043	50	46	41	36	31	26	21	16	12	8	2
1,043	1,107	55	50	45	40	35	30	25	21	16	11	4
1,107	1,171	59	54	49	44	39	34	30	25	20	15	7
1,171	1,235	63	58	53	48	43	39	34	29	24	19	10
1,235	1,300	67	62	57	53	48	43	38	33	28	23	18
1,300	1,364	71	66	62	57	52	47	42	37	32	27	18
1,364	1,428	75	71	66	61	56	51	46	41	36	32	22
1,428	1,492	80	75	70	65	60	55	50	46	41	36	26
1,492	1,556	84	79	74	69	64	59	55	50	45	40	30
1,556	1,620	88	83	78	73	68	64	59	54	49	44	34
1,620	1,684	92	87	82	78	73	68	63	58	53	48	39
1,684	1,748	96	91	87	82	77	72	67	62	57	52	43
1,748	1,812	100	96	91	86	81	76	71	66	61	57	47
1,812	1,876	105	100	95	90	85	80	75	71	66	61	51
1,876	1,941	109	104	99	94	89	84	80	75	70	65	55
1,941	2,005	113	108	103	98	93	89	84	79	74	69	59
2,005	2,069	117	112	107	103	98	93	88	83	78	73	64
2,069	2,133	121	116	112	107	102	97	92	87	82	77	68
2,133	2,197	125	121	116	111	106	101	96	91	86	82	72
2,197	2,261	130	125	120	115	110	105	100	96	91	86	81
2,261	2,325	134	129	124	119	114	109	105	100	95	90	80
2,325	2,389	138	133	128	123	118	114	109	104	99	94	89
2,389	2,453	142	137	132	128	123	118	113	108	103	98	89
2,453	2,517	146	141	137	132	127	122	117	112	107	102	93
2,517	2,582	150	146	141	136	131	126	121	116	111	107	97
2,582	2,646	155	150	145	140	135	130	125	121	116	111	101
2,646	2,710	159	154	149	144	139	134	130	125	120	115	105
2,710	2,774	163	158	153	148	143	139	134	129	124	119	109
2,774	2,838	167	162	157	153	148	143	138	133	128	123	114
2,838	2,902	171	166	162	157	152	147	142	137	132	127	118
2,902	2,966	175	171	166	161	156	151	146	141	136	132	122
2,966	3,030	180	175	170	165	160	155	150	146	141	136	126
3,030	3,094	184	179	174	169	164	159	155	150	145	140	130
3,094	3,159	188	183	178	173	168	164	159	154	149	144	134
3,159	3,223	192	187	182	178	173	168	163	158	153	148	139
3,223	3,287	196	191	187	182	177	172	167	162	157	152	143
3,287	3,351	200	196	191	186	181	176	171	166	161	157	147
3,351	3,415	205	200	195	190	185	180	175	171	166	161	151
3,415	3,479	209	204	199	194	189	184	180	175	170	165	155
3,479	3,543	213	208	203	198	193	189	184	179	174	169	159
3,543	3,607	217	212	207	203	198	193	188	183	178	173	164
3,607	3,671	221	216	212	207	202	197	192	187	182	177	168
3,671	3,735	225	221	216	211	206	201	196	191	186	182	172
3,735	3,800	230	225	220	215	210	205	200	196	191	186	176
3,800	3,864	234	229	224	219	214	209	205	200	195	190	185

Monthly Payroll Period – Single Status

TABLE 7 Rev. 12/01		Single MONTHLY Withholding Table (12 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	554	5	1	0	0	0	0	0	0	0	0	0	0
554	682	19	10	3	0	0	0	0	0	0	0	0	0
682	810	27	17	9	3	0	0	0	0	0	0	0	0
810	939	35	26	16	8	2	0	0	0	0	0	0	0
939	1,067	44	34	24	14	7	1	0	0	0	0	0	0
1,067	1,195	52	42	33	23	13	6	1	0	0	0	0	0
1,195	1,323	60	51	41	31	21	12	5	0	0	0	0	0
1,323	1,451	69	59	49	39	30	20	11	4	0	0	0	0
1,451	1,580	77	67	58	48	38	28	19	10	3	0	0	0
1,580	1,708	85	76	66	56	46	37	27	17	9	3	0	0
1,708	1,836	94	84	74	64	55	45	35	25	16	7	2	0
1,836	1,964	102	92	83	73	63	53	44	34	24	14	7	1
1,964	2,092	110	101	91	81	71	62	52	42	32	23	13	6
2,092	2,221	119	109	99	89	80	70	60	50	41	31	21	12
2,221	2,349	127	117	108	98	88	78	69	59	49	39	30	20
2,349	2,477	135	126	116	106	96	87	77	67	57	48	38	28
2,477	2,605	144	134	124	114	105	95	85	75	66	56	46	36
2,605	2,733	152	142	133	123	113	103	94	84	74	64	55	45
2,733	2,862	160	151	141	131	121	112	102	92	82	73	63	53
2,862	2,990	169	159	149	139	130	120	110	100	91	81	71	61
2,990	3,118	177	167	158	148	138	128	119	109	99	89	80	70
3,118	3,246	185	176	166	156	146	137	127	117	107	98	88	78
3,246	3,374	194	184	174	164	155	145	135	125	116	106	96	86
3,374	3,503	202	192	183	173	163	153	144	134	124	114	105	95
3,503	3,631	210	201	191	181	171	162	152	142	132	123	113	103
3,631	3,759	219	209	199	189	180	170	160	150	141	131	121	111
3,759	3,887	227	217	208	198	188	178	169	159	149	139	130	120
3,887	4,016	235	226	216	206	196	187	177	167	157	148	138	128
4,016	4,144	244	234	224	214	205	195	185	175	166	156	146	136
4,144	4,272	252	242	233	223	213	203	194	184	174	164	155	145
4,272	4,400	260	251	241	231	221	212	202	192	182	173	163	153
4,400	4,528	269	259	249	239	230	220	210	200	191	181	171	161
4,528	4,657	277	267	258	248	238	228	219	209	199	189	180	170
4,657	4,785	285	276	266	256	246	237	227	217	207	198	188	178
4,785	4,913	294	284	274	264	255	245	235	225	216	206	196	186
4,913	5,041	302	292	283	273	263	253	244	234	224	214	205	195
5,041	5,169	310	301	291	281	271	262	252	242	232	223	213	203
5,169	5,298	319	309	299	289	280	270	260	250	241	231	221	211
5,298	5,426	327	317	308	298	288	278	269	259	249	239	230	220
5,426	5,554	335	326	316	306	296	287	277	267	257	248	238	228
5,554	5,682	344	334	324	314	305	295	285	275	266	256	246	236
5,682	5,810	352	342	333	323	313	303	294	284	274	264	255	245
5,810	5,939	360	351	341	331	321	312	302	292	282	273	263	253
5,939	6,067	369	359	349	339	330	320	310	300	291	281	271	261
6,067	6,195	377	367	358	348	338	328	319	309	299	289	280	270
6,195	6,323	385	376	366	356	346	337	327	317	307	298	288	278
6,323	6,451	394	384	374	364	355	345	335	325	316	306	296	286
6,451	6,580	402	392	383	373	363	353	344	334	324	314	305	295
6,580	6,708	410	401	391	381	371	362	352	342	332	323	313	303
6,708	6,836	419	409	399	389	380	370	360	350	341	331	321	311
6,836	6,964	427	417	408	398	388	378	369	359	349	339	330	320
6,964	7,092	435	426	416	406	396	387	377	367	357	348	338	328
7,092	7,221	444	434	424	414	405	395	385	375	366	356	346	336
7,221	7,349	452	442	433	423	413	403	394	384	374	364	355	345
7,349	7,477	460	451	441	431	421	412	402	392	382	373	363	353
7,477	7,605	469	459	449	439	430	420	410	400	391	381	371	361

Monthly Payroll Period – Married Status

TABLE 8 Rev. 12/01		Married MONTHLY Withholding Table (12 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
192	554	4	1	0	0	0	0	0	0	0	0	0	0
554	762	15	9	4	0	0	0	0	0	0	0	0	0
762	932	25	17	10	5	1	0	0	0	0	0	0	0
932	1,061	34	25	17	10	5	1	0	0	0	0	0	0
1,061	1,189	43	33	24	16	10	5	1	0	0	0	0	0
1,189	1,317	51	41	31	23	15	9	4	0	0	0	0	0
1,317	1,445	59	50	40	30	21	14	8	3	0	0	0	0
1,445	1,573	68	58	48	38	29	20	13	7	3	0	0	0
1,573	1,702	76	66	56	47	37	27	19	12	6	2	0	0
1,702	1,830	84	75	65	55	45	36	26	18	11	6	2	0
1,830	1,958	93	83	73	63	54	44	34	25	17	10	5	1
1,958	2,086	101	91	81	72	62	52	42	33	24	16	9	4
2,086	2,214	109	100	90	80	70	61	51	41	31	22	15	9
2,214	2,343	118	108	98	88	79	69	59	49	40	30	21	14
2,343	2,471	126	116	106	97	87	77	67	58	48	38	28	20
2,471	2,599	134	125	115	105	95	86	76	66	56	47	37	27
2,599	2,727	143	133	123	113	104	94	84	74	65	55	45	35
2,727	2,855	151	141	131	122	112	102	92	83	73	63	53	44
2,855	2,984	159	150	140	130	120	111	101	91	81	72	62	52
2,984	3,112	168	158	148	138	129	119	109	99	90	80	70	60
3,112	3,240	176	166	156	147	137	127	117	108	98	88	78	69
3,240	3,368	184	175	165	155	145	136	126	116	106	97	87	77
3,368	3,496	193	183	173	163	154	144	134	124	115	105	95	85
3,496	3,625	201	191	181	172	162	152	142	133	123	113	103	94
3,625	3,753	209	200	190	180	170	161	151	141	131	122	112	102
3,753	3,881	218	208	198	188	179	169	159	149	140	130	120	110
3,881	4,009	226	216	206	197	187	177	167	158	148	138	128	119
4,009	4,138	234	225	215	205	195	186	176	166	156	147	137	127
4,138	4,266	243	233	223	213	204	194	184	174	165	155	145	135
4,266	4,394	251	241	231	222	212	202	192	183	173	163	153	144
4,394	4,522	259	250	240	230	220	211	201	191	181	172	162	152
4,522	4,650	268	258	248	238	229	219	209	199	190	180	170	160
4,650	4,779	276	266	256	247	237	227	217	208	198	188	178	169
4,779	4,907	284	275	265	255	245	236	226	216	206	197	187	177
4,907	5,035	293	283	273	263	254	244	234	224	215	205	195	185
5,035	5,163	301	291	281	272	262	252	242	233	223	213	203	194
5,163	5,291	309	300	290	280	270	261	251	241	231	222	212	202
5,291	5,420	318	308	298	288	279	269	259	249	240	230	220	210
5,420	5,548	326	316	306	297	287	277	267	258	248	238	228	219
5,548	5,676	334	325	315	305	295	286	276	266	256	247	237	227
5,676	5,804	343	333	323	313	304	294	284	274	265	255	245	235
5,804	5,932	351	341	331	322	312	302	292	283	273	263	253	244
5,932	6,061	359	350	340	330	320	311	301	291	281	272	262	252
6,061	6,189	368	358	348	338	329	319	309	299	290	280	270	260
6,189	6,317	376	366	356	347	337	327	317	308	298	288	278	269
6,317	6,445	384	375	365	355	345	336	326	316	306	297	287	277
6,445	6,573	393	383	373	363	354	344	334	324	315	305	295	285
6,573	6,702	401	391	381	372	362	352	342	333	323	313	303	294
6,702	6,830	409	400	390	380	370	361	351	341	331	322	312	302
6,830	6,958	418	408	398	388	379	369	359	349	340	330	320	310
6,958	7,086	426	416	406	397	387	377	367	358	348	338	328	319
7,086	7,214	434	425	415	405	395	386	376	366	356	347	337	327
7,214	7,343	443	433	423	413	404	394	384	374	365	355	345	335
7,343	7,471	451	441	431	422	412	402	392	383	373	363	353	344
7,471	7,599	459	450	440	430	420	411	401	391	381	372	362	352
7,599	7,727	468	458	448	438	429	419	409	399	390	380	370	360

Quarterly Payroll Period – Single Status

TABLE 9		Rev. 12/01 Single QUARTERLY Withholding Table (4 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below. Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Greater than	Less than or equal to	Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575	1,662	16	2	0	0	0	0	0	0	0	0	0	0
1,662	2,047	56	29	10	0	0	0	0	0	0	0	0	0
2,047	2,431	81	52	26	8	0	0	0	0	0	0	0	0
2,431	2,816	106	77	48	23	6	0	0	0	0	0	0	0
2,816	3,200	131	102	73	43	20	4	0	0	0	0	0	0
3,200	3,585	156	127	98	68	40	17	3	0	0	0	0	0
3,585	3,970	181	152	123	93	64	36	15	1	0	0	0	0
3,970	4,354	206	177	148	118	89	60	32	12	0	0	0	0
4,354	4,739	231	202	173	143	114	85	56	29	10	0	0	0
4,739	5,123	256	227	198	168	139	110	81	51	26	8	0	0
5,123	5,508	281	252	223	193	164	135	106	76	47	22	6	0
5,508	5,893	306	277	248	218	189	160	131	101	72	43	20	4
5,893	6,277	331	302	273	243	214	185	156	126	97	68	39	17
6,277	6,662	356	327	298	268	239	210	181	151	122	93	64	35
6,662	7,047	381	352	323	293	264	235	206	176	147	118	89	59
7,047	7,431	406	377	348	318	289	260	231	201	172	143	114	84
7,431	7,816	431	402	373	343	314	285	256	226	197	168	139	109
7,816	8,200	456	427	398	368	339	310	281	251	222	193	164	134
8,200	8,585	481	452	423	393	364	335	306	276	247	218	189	159
8,585	8,970	506	477	448	418	389	360	331	301	272	243	214	184
8,970	9,354	531	502	473	443	414	385	356	326	297	268	239	209
9,354	9,739	556	527	498	468	439	410	381	351	322	293	264	234
9,739	10,123	581	552	523	493	464	435	406	376	347	318	289	259
10,123	10,508	606	577	548	518	489	460	431	401	372	343	314	284
10,508	10,893	631	602	573	543	514	485	456	426	397	368	339	309
10,893	11,277	656	627	598	568	539	510	481	451	422	393	364	334
11,277	11,662	681	652	623	593	564	535	506	476	447	418	389	359
11,662	12,047	706	677	648	618	589	560	531	501	472	443	414	384
12,047	12,431	731	702	673	643	614	585	556	526	497	468	439	409
12,431	12,816	756	727	698	668	639	610	581	551	522	493	464	434
12,816	13,200	781	752	723	693	664	635	606	576	547	518	489	459
13,200	13,585	806	777	748	718	689	660	631	601	572	543	514	484
13,585	13,970	831	802	773	743	714	685	656	626	597	568	539	509
13,970	14,354	856	827	798	768	739	710	681	651	622	593	564	534
14,354	14,739	881	852	823	793	764	735	706	676	647	618	589	559
14,739	15,123	906	877	848	818	789	760	731	701	672	643	614	584
15,123	15,508	931	902	873	843	814	785	756	726	697	668	639	609
15,508	15,893	956	927	898	868	839	810	781	751	722	693	664	634
15,893	16,277	981	952	923	893	864	835	806	776	747	718	689	659
16,277	16,662	1,006	977	948	918	889	860	831	801	772	743	714	684
16,662	17,047	1,031	1,002	973	943	914	885	856	826	797	768	739	709
17,047	17,431	1,056	1,027	998	968	939	910	881	851	822	793	764	734
17,431	17,816	1,081	1,052	1,023	993	964	935	906	876	847	818	789	759
17,816	18,200	1,106	1,077	1,048	1,018	989	960	931	901	872	843	814	784
18,200	18,585	1,131	1,102	1,073	1,043	1,014	985	956	926	897	868	839	809
18,585	18,970	1,156	1,127	1,098	1,068	1,039	1,010	981	951	922	893	864	834
18,970	19,354	1,181	1,152	1,123	1,093	1,064	1,035	1,006	976	947	918	889	859
19,354	19,739	1,206	1,177	1,148	1,118	1,089	1,060	1,031	1,001	972	943	914	884
19,739	20,123	1,231	1,202	1,173	1,143	1,114	1,085	1,056	1,026	997	968	939	909
20,123	20,508	1,256	1,227	1,198	1,168	1,139	1,110	1,081	1,051	1,022	993	964	934
20,508	20,893	1,281	1,252	1,223	1,193	1,164	1,135	1,106	1,076	1,047	1,018	989	959
20,893	21,277	1,306	1,277	1,248	1,218	1,189	1,160	1,131	1,101	1,072	1,043	1,014	984
21,277	21,662	1,331	1,302	1,273	1,243	1,214	1,185	1,156	1,126	1,097	1,068	1,039	1,009
21,662	22,047	1,356	1,327	1,298	1,268	1,239	1,210	1,181	1,151	1,122	1,093	1,064	1,034
22,047	22,431	1,381	1,352	1,323	1,293	1,264	1,235	1,206	1,176	1,147	1,118	1,089	1,059
22,431	22,816	1,406	1,377	1,348	1,318	1,289	1,260	1,231	1,201	1,172	1,143	1,114	1,084

Quarterly Payroll Period – Married Status

TABLE 10 Rev. 12/01		Married QUARTERLY Withholding Table (4 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
575	1,662	13	2	0	0	0	0	0	0	0	0	0	0
1,662	2,287	46	27	12	1	0	0	0	0	0	0	0	0
2,287	2,797	75	51	31	16	4	0	0	0	0	0	0	0
2,797	3,182	103	75	51	31	16	4	0	0	0	0	0	0
3,182	3,566	128	99	71	48	29	14	2	0	0	0	0	0
3,566	3,951	153	124	94	68	45	26	12	1	0	0	0	0
3,951	4,336	178	149	119	90	64	42	23	10	0	0	0	0
4,336	4,720	203	174	144	115	86	61	39	22	8	0	0	0
4,720	5,105	228	199	169	140	111	82	57	36	19	7	0	0
5,105	5,489	253	224	194	165	136	107	78	54	34	17	5	0
5,489	5,874	278	249	219	190	161	132	102	75	51	31	15	4
5,874	6,259	303	274	244	215	186	157	127	98	71	48	28	13
6,259	6,643	328	299	269	240	211	182	152	123	94	67	45	26
6,643	7,028	353	324	294	265	236	207	177	148	119	90	64	41
7,028	7,413	378	349	319	290	261	232	202	173	144	115	85	60
7,413	7,797	403	374	344	315	286	257	227	198	169	140	110	82
7,797	8,182	428	399	369	340	311	282	252	223	194	165	135	106
8,182	8,566	453	424	394	365	336	307	277	248	219	190	160	131
8,566	8,951	478	449	419	390	361	332	302	273	244	215	185	156
8,951	9,336	503	474	444	415	386	357	327	298	269	240	210	181
9,336	9,720	528	499	469	440	411	382	352	323	294	265	235	206
9,720	10,105	553	524	494	465	436	407	377	348	319	290	260	231
10,105	10,489	578	549	519	490	461	432	402	373	344	315	285	256
10,489	10,874	603	574	544	515	486	457	427	398	369	340	310	281
10,874	11,259	628	599	569	540	511	482	452	423	394	365	335	306
11,259	11,643	653	624	594	565	536	507	477	448	419	390	360	331
11,643	12,028	678	649	619	590	561	532	502	473	444	415	385	356
12,028	12,413	703	674	644	615	586	557	527	498	469	440	410	381
12,413	12,797	728	699	669	640	611	582	552	523	494	465	435	406
12,797	13,182	753	724	694	665	636	607	577	548	519	490	460	431
13,182	13,566	778	749	719	690	661	632	602	573	544	515	485	456
13,566	13,951	803	774	744	715	686	657	627	598	569	540	510	481
13,951	14,336	828	799	769	740	711	682	652	623	594	565	535	506
14,336	14,720	853	824	794	765	736	707	677	648	619	590	560	531
14,720	15,105	878	849	819	790	761	732	702	673	644	615	585	556
15,105	15,489	903	874	844	815	786	757	727	698	669	640	610	581
15,489	15,874	928	899	869	840	811	782	752	723	694	665	635	606
15,874	16,259	953	924	894	865	836	807	777	748	719	690	660	631
16,259	16,643	978	949	919	890	861	832	802	773	744	715	685	656
16,643	17,028	1,003	974	944	915	886	857	827	798	769	740	710	681
17,028	17,413	1,028	999	969	940	911	882	852	823	794	765	735	706
17,413	17,797	1,053	1,024	994	965	936	907	877	848	819	790	760	731
17,797	18,182	1,078	1,049	1,019	990	961	932	902	873	844	815	785	756
18,182	18,566	1,103	1,074	1,044	1,015	986	957	927	898	869	840	810	781
18,566	18,951	1,128	1,099	1,069	1,040	1,011	982	952	923	894	865	835	806
18,951	19,336	1,153	1,124	1,094	1,065	1,036	1,007	977	948	919	890	860	831
19,336	19,720	1,178	1,149	1,119	1,090	1,061	1,032	1,002	973	944	915	885	856
19,720	20,105	1,203	1,174	1,144	1,115	1,086	1,057	1,027	998	969	940	910	881
20,105	20,489	1,228	1,199	1,169	1,140	1,111	1,082	1,052	1,023	994	965	935	906
20,489	20,874	1,253	1,224	1,194	1,165	1,136	1,107	1,077	1,048	1,019	990	960	931
20,874	21,259	1,278	1,249	1,219	1,190	1,161	1,132	1,102	1,073	1,044	1,015	985	956
21,259	21,643	1,303	1,274	1,244	1,215	1,186	1,157	1,127	1,098	1,069	1,040	1,010	981
21,643	22,028	1,328	1,299	1,269	1,240	1,211	1,182	1,152	1,123	1,094	1,065	1,035	1,006
22,028	22,413	1,353	1,324	1,294	1,265	1,236	1,207	1,177	1,148	1,119	1,090	1,060	1,031
22,413	22,797	1,378	1,349	1,319	1,290	1,261	1,232	1,202	1,173	1,144	1,115	1,085	1,056
22,797	23,182	1,403	1,374	1,344	1,315	1,286	1,257	1,227	1,198	1,169	1,140	1,110	1,081

Semiannual Payroll Period – Single Status

TABLE 11 Rev. 12/01		Single SEMIANNUAL Withholding Table (2 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below. Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Greater than	Less than or equal to	Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,150	3,324	32	4	0	0	0	0	0	0	0	0	0	0
3,324	4,093	112	58	20	0	0	0	0	0	0	0	0	0
4,093	4,862	162	104	52	16	0	0	0	0	0	0	0	0
4,862	5,632	212	154	95	46	12	0	0	0	0	0	0	0
5,632	6,401	262	204	145	87	40	8	0	0	0	0	0	0
6,401	7,170	312	254	195	137	79	34	5	0	0	0	0	0
7,170	7,939	362	304	245	187	128	72	29	2	0	0	0	0
7,939	8,709	412	354	295	237	178	120	64	24	0	0	0	0
8,709	9,478	462	404	345	287	228	170	111	58	20	0	0	0
9,478	10,247	512	454	395	337	278	220	161	103	51	16	0	0
10,247	11,016	562	504	445	387	328	270	211	153	94	45	12	0
11,016	11,785	612	554	495	437	378	320	261	203	144	86	39	8
11,785	12,555	662	604	545	487	428	370	311	253	194	136	78	34
12,555	13,324	712	654	595	537	478	420	361	303	244	186	127	71
13,324	14,093	762	704	645	587	528	470	411	353	294	236	177	119
14,093	14,862	812	754	695	637	578	520	461	403	344	286	227	169
14,862	15,632	862	804	745	687	628	570	511	453	394	336	277	219
15,632	16,401	912	854	795	737	678	620	561	503	444	386	327	269
16,401	17,170	962	904	845	787	728	670	611	553	494	436	377	319
17,170	17,939	1,012	954	895	837	778	720	661	603	544	486	427	369
17,939	18,709	1,062	1,004	945	887	828	770	711	653	594	536	477	419
18,709	19,478	1,112	1,054	995	937	878	820	761	703	644	586	527	469
19,478	20,247	1,162	1,104	1,045	987	928	870	811	753	694	636	577	519
20,247	21,016	1,212	1,154	1,095	1,037	978	920	861	803	744	686	627	569
21,016	21,785	1,262	1,204	1,145	1,087	1,028	970	911	853	794	736	677	619
21,785	22,555	1,312	1,254	1,195	1,137	1,078	1,020	961	903	844	786	727	669
22,555	23,324	1,362	1,304	1,245	1,187	1,128	1,070	1,011	953	894	836	777	719
23,324	24,093	1,412	1,354	1,295	1,237	1,178	1,120	1,061	1,003	944	886	827	769
24,093	24,862	1,462	1,404	1,345	1,287	1,228	1,170	1,111	1,053	994	936	877	819
24,862	25,632	1,512	1,454	1,395	1,337	1,278	1,220	1,161	1,103	1,044	986	927	869
25,632	26,401	1,562	1,504	1,445	1,387	1,328	1,270	1,211	1,153	1,094	1,036	977	919
26,401	27,170	1,612	1,554	1,495	1,437	1,378	1,320	1,261	1,203	1,144	1,086	1,027	969
27,170	27,939	1,662	1,604	1,545	1,487	1,428	1,370	1,311	1,253	1,194	1,136	1,077	1,019
27,939	28,709	1,712	1,654	1,595	1,537	1,478	1,420	1,361	1,303	1,244	1,186	1,127	1,069
28,709	29,478	1,762	1,704	1,645	1,587	1,528	1,470	1,411	1,353	1,294	1,236	1,177	1,119
29,478	30,247	1,812	1,754	1,695	1,637	1,578	1,520	1,461	1,403	1,344	1,286	1,227	1,169
30,247	31,016	1,862	1,804	1,745	1,687	1,628	1,570	1,511	1,453	1,394	1,336	1,277	1,219
31,016	31,785	1,912	1,854	1,795	1,737	1,678	1,620	1,561	1,503	1,444	1,386	1,327	1,269
31,785	32,555	1,962	1,904	1,845	1,787	1,728	1,670	1,611	1,553	1,494	1,436	1,377	1,319
32,555	33,324	2,012	1,954	1,895	1,837	1,778	1,720	1,661	1,603	1,544	1,486	1,427	1,369
33,324	34,093	2,062	2,004	1,945	1,887	1,828	1,770	1,711	1,653	1,594	1,536	1,477	1,419
34,093	34,862	2,112	2,054	1,995	1,937	1,878	1,820	1,761	1,703	1,644	1,586	1,527	1,469
34,862	35,632	2,162	2,104	2,045	1,987	1,928	1,870	1,811	1,753	1,694	1,636	1,577	1,519
35,632	36,401	2,212	2,154	2,095	2,037	1,978	1,920	1,861	1,803	1,744	1,686	1,627	1,569
36,401	37,170	2,262	2,204	2,145	2,087	2,028	1,970	1,911	1,853	1,794	1,736	1,677	1,619
37,170	37,939	2,312	2,254	2,195	2,137	2,078	2,020	1,961	1,903	1,844	1,786	1,727	1,669
37,939	38,709	2,362	2,304	2,245	2,187	2,128	2,070	2,011	1,953	1,894	1,836	1,777	1,719
38,709	39,478	2,412	2,354	2,295	2,237	2,178	2,120	2,061	2,003	1,944	1,886	1,827	1,769
39,478	40,247	2,462	2,404	2,345	2,287	2,228	2,170	2,111	2,053	1,994	1,936	1,877	1,819
40,247	41,016	2,512	2,454	2,395	2,337	2,278	2,220	2,161	2,103	2,044	1,986	1,927	1,869
41,016	41,785	2,562	2,504	2,445	2,387	2,328	2,270	2,211	2,153	2,094	2,036	1,977	1,919
41,785	42,555	2,612	2,554	2,495	2,437	2,378	2,320	2,261	2,203	2,144	2,086	2,027	1,969
42,555	43,324	2,662	2,604	2,545	2,487	2,428	2,370	2,311	2,253	2,194	2,136	2,077	2,019
43,324	44,093	2,712	2,654	2,595	2,537	2,478	2,420	2,361	2,303	2,244	2,186	2,127	2,069
44,093	44,862	2,762	2,704	2,645	2,587	2,528	2,470	2,411	2,353	2,294	2,236	2,177	2,119
44,862	45,632	2,812	2,754	2,695	2,637	2,578	2,520	2,461	2,403	2,344	2,286	2,227	2,169

Semiannual Payroll Period – Married Status

TABLE 12 Rev. 12/01		Married SEMIANNUAL Withholding Table (2 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$1,150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1,150	3,324	27	4	0	0	0	0	0	0	0	0	0	0
3,324	4,574	91	53	24	2	0	0	0	0	0	0	0	0
4,574	5,594	151	103	63	32	8	0	0	0	0	0	0	0
5,594	6,364	206	150	103	63	31	8	0	0	0	0	0	0
6,364	7,133	256	197	143	96	57	27	5	0	0	0	0	0
7,133	7,902	306	247	189	135	90	52	23	2	0	0	0	0
7,902	8,671	356	297	239	180	128	83	47	19	0	0	0	0
8,671	9,440	406	347	289	230	172	121	78	43	16	0	0	0
9,440	10,210	456	397	339	280	222	164	115	73	39	13	0	0
10,210	10,979	506	447	389	330	272	213	157	108	67	35	10	0
10,979	11,748	556	497	439	380	322	263	205	149	102	62	31	7
11,748	12,517	606	547	489	430	372	313	255	196	142	95	57	27
12,517	13,287	656	597	539	480	422	363	305	246	188	135	89	52
13,287	14,056	706	647	589	530	472	413	355	296	238	179	127	83
14,056	14,825	756	697	639	580	522	463	405	346	288	229	171	120
14,825	15,594	806	747	689	630	572	513	455	396	338	279	221	163
15,594	16,364	856	797	739	680	622	563	505	446	388	329	271	212
16,364	17,133	906	847	789	730	672	613	555	496	438	379	321	262
17,133	17,902	956	897	839	780	722	663	605	546	488	429	371	312
17,902	18,671	1,006	947	889	830	772	713	655	596	538	479	421	362
18,671	19,440	1,056	997	939	880	822	763	705	646	588	529	471	412
19,440	20,210	1,106	1,047	989	930	872	813	755	696	638	579	521	462
20,210	20,979	1,156	1,097	1,039	980	922	863	805	746	688	629	571	512
20,979	21,748	1,206	1,147	1,089	1,030	972	913	855	796	738	679	621	562
21,748	22,517	1,256	1,197	1,139	1,080	1,022	963	905	846	788	729	671	612
22,517	23,287	1,306	1,247	1,189	1,130	1,072	1,013	955	896	838	779	721	662
23,287	24,056	1,356	1,297	1,239	1,180	1,122	1,063	1,005	946	888	829	771	712
24,056	24,825	1,406	1,347	1,289	1,230	1,172	1,113	1,055	996	938	879	821	762
24,825	25,594	1,456	1,397	1,339	1,280	1,222	1,163	1,105	1,046	988	929	871	812
25,594	26,364	1,506	1,447	1,389	1,330	1,272	1,213	1,155	1,096	1,038	979	921	862
26,364	27,133	1,556	1,497	1,439	1,380	1,322	1,263	1,205	1,146	1,088	1,029	971	912
27,133	27,902	1,606	1,547	1,489	1,430	1,372	1,313	1,255	1,196	1,138	1,079	1,021	962
27,902	28,671	1,656	1,597	1,539	1,480	1,422	1,363	1,305	1,246	1,188	1,129	1,071	1,012
28,671	29,440	1,706	1,647	1,589	1,530	1,472	1,413	1,355	1,296	1,238	1,179	1,121	1,062
29,440	30,210	1,756	1,697	1,639	1,580	1,522	1,463	1,405	1,346	1,288	1,229	1,171	1,112
30,210	30,979	1,806	1,747	1,689	1,630	1,572	1,513	1,455	1,396	1,338	1,279	1,221	1,162
30,979	31,748	1,856	1,797	1,739	1,680	1,622	1,563	1,505	1,446	1,388	1,329	1,271	1,212
31,748	32,517	1,906	1,847	1,789	1,730	1,672	1,613	1,555	1,496	1,438	1,379	1,321	1,262
32,517	33,287	1,956	1,897	1,839	1,780	1,722	1,663	1,605	1,546	1,488	1,429	1,371	1,312
33,287	34,056	2,006	1,947	1,889	1,830	1,772	1,713	1,655	1,596	1,538	1,479	1,421	1,362
34,056	34,825	2,056	1,997	1,939	1,880	1,822	1,763	1,705	1,646	1,588	1,529	1,471	1,412
34,825	35,594	2,106	2,047	1,989	1,930	1,872	1,813	1,755	1,696	1,638	1,579	1,521	1,462
35,594	36,364	2,156	2,097	2,039	1,980	1,922	1,863	1,805	1,746	1,688	1,629	1,571	1,512
36,364	37,133	2,206	2,147	2,089	2,030	1,972	1,913	1,855	1,796	1,738	1,679	1,621	1,562
37,133	37,902	2,256	2,197	2,139	2,080	2,022	1,963	1,905	1,846	1,788	1,729	1,671	1,612
37,902	38,671	2,306	2,247	2,189	2,130	2,072	2,013	1,955	1,896	1,838	1,779	1,721	1,662
38,671	39,440	2,356	2,297	2,239	2,180	2,122	2,063	2,005	1,946	1,888	1,829	1,771	1,712
39,440	40,210	2,406	2,347	2,289	2,230	2,172	2,113	2,055	1,996	1,938	1,879	1,821	1,762
40,210	40,979	2,456	2,397	2,339	2,280	2,222	2,163	2,105	2,046	1,988	1,929	1,871	1,812
40,979	41,748	2,506	2,447	2,389	2,330	2,272	2,213	2,155	2,096	2,038	1,979	1,921	1,862
41,748	42,517	2,556	2,497	2,439	2,380	2,322	2,263	2,205	2,146	2,088	2,029	1,971	1,912
42,517	43,287	2,606	2,547	2,489	2,430	2,372	2,313	2,255	2,196	2,138	2,079	2,021	1,962
43,287	44,056	2,656	2,597	2,539	2,480	2,422	2,363	2,305	2,246	2,188	2,129	2,071	2,012
44,056	44,825	2,706	2,647	2,589	2,530	2,472	2,413	2,355	2,296	2,238	2,179	2,121	2,062
44,825	45,594	2,756	2,697	2,639	2,580	2,522	2,463	2,405	2,346	2,288	2,229	2,171	2,112
45,594	46,364	2,806	2,747	2,689	2,630	2,572	2,513	2,455	2,396	2,338	2,279	2,221	2,162

Withholding Tables

Annual Payroll Period – Single Status

TABLE 13 Rev. 12/01		Single ANNUAL Withholding Table (1 pay period per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below. Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Greater than	Less than or equal to	Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$2,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,300	6,648	65	9	0	0	0	0	0	0	0	0	0	0
6,648	8,186	224	117	40	0	0	0	0	0	0	0	0	0
8,186	9,725	324	207	104	32	0	0	0	0	0	0	0	0
9,725	11,263	424	307	190	91	24	0	0	0	0	0	0	0
11,263	12,802	524	407	290	173	79	17	0	0	0	0	0	0
12,802	14,340	624	507	390	273	158	69	11	0	0	0	0	0
14,340	15,879	724	607	490	373	256	143	58	5	0	0	0	0
15,879	17,417	824	707	590	473	356	239	129	48	0	0	0	0
17,417	18,956	924	807	690	573	456	339	222	115	39	0	0	0
18,956	20,494	1,024	907	790	673	556	439	322	205	102	31	0	0
20,494	22,032	1,124	1,007	890	773	656	539	422	305	188	90	23	0
22,032	23,571	1,224	1,107	990	873	756	639	522	405	288	172	78	16
23,571	25,109	1,324	1,207	1,090	973	856	739	622	505	388	271	157	68
25,109	26,648	1,424	1,307	1,190	1,073	956	839	722	605	488	371	254	142
26,648	28,186	1,524	1,407	1,290	1,173	1,056	939	822	705	588	471	354	237
28,186	29,725	1,624	1,507	1,390	1,273	1,156	1,039	922	805	688	571	454	337
29,725	31,263	1,724	1,607	1,490	1,373	1,256	1,139	1,022	905	788	671	554	437
31,263	32,802	1,824	1,707	1,590	1,473	1,356	1,239	1,122	1,005	888	771	654	537
32,802	34,340	1,924	1,807	1,690	1,573	1,456	1,339	1,222	1,105	988	871	754	637
34,340	35,879	2,024	1,907	1,790	1,673	1,556	1,439	1,322	1,205	1,088	971	854	737
35,879	37,417	2,124	2,007	1,890	1,773	1,656	1,539	1,422	1,305	1,188	1,071	954	837
37,417	38,956	2,224	2,107	1,990	1,873	1,756	1,639	1,522	1,405	1,288	1,171	1,054	937
38,956	40,494	2,324	2,207	2,090	1,973	1,856	1,739	1,622	1,505	1,388	1,271	1,154	1,037
40,494	42,032	2,424	2,307	2,190	2,073	1,956	1,839	1,722	1,605	1,488	1,371	1,254	1,137
42,032	43,571	2,524	2,407	2,290	2,173	2,056	1,939	1,822	1,705	1,588	1,471	1,354	1,237
43,571	45,109	2,624	2,507	2,390	2,273	2,156	2,039	1,922	1,805	1,688	1,571	1,454	1,337
45,109	46,648	2,724	2,607	2,490	2,373	2,256	2,139	2,022	1,905	1,788	1,671	1,554	1,437
46,648	48,186	2,824	2,707	2,590	2,473	2,356	2,239	2,122	2,005	1,888	1,771	1,654	1,537
48,186	49,725	2,924	2,807	2,690	2,573	2,456	2,339	2,222	2,105	1,988	1,871	1,754	1,637
49,725	51,263	3,024	2,907	2,790	2,673	2,556	2,439	2,322	2,205	2,088	1,971	1,854	1,737
51,263	52,802	3,124	3,007	2,890	2,773	2,656	2,539	2,422	2,305	2,188	2,071	1,954	1,837
52,802	54,340	3,224	3,107	2,990	2,873	2,756	2,639	2,522	2,405	2,288	2,171	2,054	1,937
54,340	55,879	3,324	3,207	3,090	2,973	2,856	2,739	2,622	2,505	2,388	2,271	2,154	2,037
55,879	57,417	3,424	3,307	3,190	3,073	2,956	2,839	2,722	2,605	2,488	2,371	2,254	2,137
57,417	58,956	3,524	3,407	3,290	3,173	3,056	2,939	2,822	2,705	2,588	2,471	2,354	2,237
58,956	60,494	3,624	3,507	3,390	3,273	3,156	3,039	2,922	2,805	2,688	2,571	2,454	2,337
60,494	62,032	3,724	3,607	3,490	3,373	3,256	3,139	3,022	2,905	2,788	2,671	2,554	2,437
62,032	63,571	3,824	3,707	3,590	3,473	3,356	3,239	3,122	3,005	2,888	2,771	2,654	2,537
63,571	65,109	3,924	3,807	3,690	3,573	3,456	3,339	3,222	3,105	2,988	2,871	2,754	2,637
65,109	66,648	4,024	3,907	3,790	3,673	3,556	3,439	3,322	3,205	3,088	2,971	2,854	2,737
66,648	68,186	4,124	4,007	3,890	3,773	3,656	3,539	3,422	3,305	3,188	3,071	2,954	2,837
68,186	69,725	4,224	4,107	3,990	3,873	3,756	3,639	3,522	3,405	3,288	3,171	3,054	2,937
69,725	71,263	4,324	4,207	4,090	3,973	3,856	3,739	3,622	3,505	3,388	3,271	3,154	3,037
71,263	72,802	4,424	4,307	4,190	4,073	3,956	3,839	3,722	3,605	3,488	3,371	3,254	3,137
72,802	74,340	4,524	4,407	4,290	4,173	4,056	3,939	3,822	3,705	3,588	3,471	3,354	3,237
74,340	75,879	4,624	4,507	4,390	4,273	4,156	4,039	3,922	3,805	3,688	3,571	3,454	3,337
75,879	77,417	4,724	4,607	4,490	4,373	4,256	4,139	4,022	3,905	3,788	3,671	3,554	3,437
77,417	78,956	4,824	4,707	4,590	4,473	4,356	4,239	4,122	4,005	3,888	3,771	3,654	3,537
78,956	80,494	4,924	4,807	4,690	4,573	4,456	4,339	4,222	4,105	3,988	3,871	3,754	3,637
80,494	82,032	5,024	4,907	4,790	4,673	4,556	4,439	4,322	4,205	4,088	3,971	3,854	3,737
82,032	83,571	5,124	5,007	4,890	4,773	4,656	4,539	4,422	4,305	4,188	4,071	3,954	3,837
83,571	85,109	5,224	5,107	4,990	4,873	4,756	4,639	4,522	4,405	4,288	4,171	4,054	3,937
85,109	86,648	5,324	5,207	5,090	4,973	4,856	4,739	4,622	4,505	4,388	4,271	4,154	4,037
86,648	88,186	5,424	5,307	5,190	5,073	4,956	4,839	4,722	4,605	4,488	4,371	4,254	4,137
88,186	89,725	5,524	5,407	5,290	5,173	5,056	4,939	4,822	4,705	4,588	4,471	4,354	4,237
89,725	91,263	5,624	5,507	5,390	5,273	5,156	5,039	4,922	4,805	4,688	4,571	4,454	4,337

Annual Payroll Period – Married Status

TABLE 14 Rev. 12/01		Married ANNUAL Withholding Table (1 pay period per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
		Withholding allowances claimed on Federal form W-4											
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$2,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2,300	6,648	54	9	0	0	0	0	0	0	0	0	0	0
6,648	9,148	183	107	48	5	0	0	0	0	0	0	0	0
9,148	11,189	301	206	126	63	15	0	0	0	0	0	0	0
11,189	12,727	411	301	205	125	63	15	0	0	0	0	0	0
12,727	14,266	511	394	286	192	115	55	9	0	0	0	0	0
14,266	15,804	611	494	377	271	180	104	46	3	0	0	0	0
15,804	17,342	711	594	477	360	256	167	94	38	0	0	0	0
17,342	18,881	811	694	577	460	344	242	155	86	32	0	0	0
18,881	20,419	911	794	677	560	443	329	229	145	78	26	0	0
20,419	21,958	1,011	894	777	660	543	426	314	217	135	70	20	0
21,958	23,496	1,111	994	877	760	643	526	409	299	204	124	62	14
23,496	25,035	1,211	1,094	977	860	743	626	509	392	284	191	114	54
25,035	26,573	1,311	1,194	1,077	960	843	726	609	492	375	269	178	103
26,573	28,112	1,411	1,294	1,177	1,060	943	826	709	592	475	358	254	165
28,112	29,650	1,511	1,394	1,277	1,160	1,043	926	809	692	575	458	342	241
29,650	31,189	1,611	1,494	1,377	1,260	1,143	1,026	909	792	675	558	441	327
31,189	32,727	1,711	1,594	1,477	1,360	1,243	1,126	1,009	892	775	658	541	424
32,727	34,266	1,811	1,694	1,577	1,460	1,343	1,226	1,109	992	875	758	641	524
34,266	35,804	1,911	1,794	1,677	1,560	1,443	1,326	1,209	1,092	975	858	741	624
35,804	37,342	2,011	1,894	1,777	1,660	1,543	1,426	1,309	1,192	1,075	958	841	724
37,342	38,881	2,111	1,994	1,877	1,760	1,643	1,526	1,409	1,292	1,175	1,058	941	824
38,881	40,419	2,211	2,094	1,977	1,860	1,743	1,626	1,509	1,392	1,275	1,158	1,041	924
40,419	41,958	2,311	2,194	2,077	1,960	1,843	1,726	1,609	1,492	1,375	1,258	1,141	1,024
41,958	43,496	2,411	2,294	2,177	2,060	1,943	1,826	1,709	1,592	1,475	1,358	1,241	1,124
43,496	45,035	2,511	2,394	2,277	2,160	2,043	1,926	1,809	1,692	1,575	1,458	1,341	1,224
45,035	46,573	2,611	2,494	2,377	2,260	2,143	2,026	1,909	1,792	1,675	1,558	1,441	1,324
46,573	48,112	2,711	2,594	2,477	2,360	2,243	2,126	2,009	1,892	1,775	1,658	1,541	1,424
48,112	49,650	2,811	2,694	2,577	2,460	2,343	2,226	2,109	1,992	1,875	1,758	1,641	1,524
49,650	51,189	2,911	2,794	2,677	2,560	2,443	2,326	2,209	2,092	1,975	1,858	1,741	1,624
51,189	52,727	3,011	2,894	2,777	2,660	2,543	2,426	2,309	2,192	2,075	1,958	1,841	1,724
52,727	54,266	3,111	2,994	2,877	2,760	2,643	2,526	2,409	2,292	2,175	2,058	1,941	1,824
54,266	55,804	3,211	3,094	2,977	2,860	2,743	2,626	2,509	2,392	2,275	2,158	2,041	1,924
55,804	57,342	3,311	3,194	3,077	2,960	2,843	2,726	2,609	2,492	2,375	2,258	2,141	2,024
57,342	58,881	3,411	3,294	3,177	3,060	2,943	2,826	2,709	2,592	2,475	2,358	2,241	2,124
58,881	60,419	3,511	3,394	3,277	3,160	3,043	2,926	2,809	2,692	2,575	2,458	2,341	2,224
60,419	61,958	3,611	3,494	3,377	3,260	3,143	3,026	2,909	2,792	2,675	2,558	2,441	2,324
61,958	63,496	3,711	3,594	3,477	3,360	3,243	3,126	3,009	2,892	2,775	2,658	2,541	2,424
63,496	65,035	3,811	3,694	3,577	3,460	3,343	3,226	3,109	2,992	2,875	2,758	2,641	2,524
65,035	66,573	3,911	3,794	3,677	3,560	3,443	3,326	3,209	3,092	2,975	2,858	2,741	2,624
66,573	68,112	4,011	3,894	3,777	3,660	3,543	3,426	3,309	3,192	3,075	2,958	2,841	2,724
68,112	69,650	4,111	3,994	3,877	3,760	3,643	3,526	3,409	3,292	3,175	3,058	2,941	2,824
69,650	71,189	4,211	4,094	3,977	3,860	3,743	3,626	3,509	3,392	3,275	3,158	3,041	2,924
71,189	72,727	4,311	4,194	4,077	3,960	3,843	3,726	3,609	3,492	3,375	3,258	3,141	3,024
72,727	74,266	4,411	4,294	4,177	4,060	3,943	3,826	3,709	3,592	3,475	3,358	3,241	3,124
74,266	75,804	4,511	4,394	4,277	4,160	4,043	3,926	3,809	3,692	3,575	3,458	3,341	3,224
75,804	77,342	4,611	4,494	4,377	4,260	4,143	4,026	3,909	3,792	3,675	3,558	3,441	3,324
77,342	78,881	4,711	4,594	4,477	4,360	4,243	4,126	4,009	3,892	3,775	3,658	3,541	3,424
78,881	80,419	4,811	4,694	4,577	4,460	4,343	4,226	4,109	3,992	3,875	3,758	3,641	3,524
80,419	81,958	4,911	4,794	4,677	4,560	4,443	4,326	4,209	4,092	3,975	3,858	3,741	3,624
81,958	83,496	5,011	4,894	4,777	4,660	4,543	4,426	4,309	4,192	4,075	3,958	3,841	3,724
83,496	85,035	5,111	4,994	4,877	4,760	4,643	4,526	4,409	4,292	4,175	4,058	3,941	3,824
85,035	86,573	5,211	5,094	4,977	4,860	4,743	4,626	4,509	4,392	4,275	4,158	4,041	3,924
86,573	88,112	5,311	5,194	5,077	4,960	4,843	4,726	4,609	4,492	4,375	4,258	4,141	4,024
88,112	89,650	5,411	5,294	5,177	5,060	4,943	4,826	4,709	4,592	4,475	4,358	4,241	4,124
89,650	91,189	5,511	5,394	5,277	5,160	5,043	4,926	4,809	4,692	4,575	4,458	4,341	4,224
91,189	92,727	5,611	5,494	5,377	5,260	5,143	5,026	4,909	4,792	4,675	4,558	4,441	4,324

Daily Payroll Period – Single Status

TABLE 15 Rev. 12/01		Single DAILY Withholding Table (260 pay periods per year)											
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.											
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.											
Withholding allowances claimed on Federal form W-4													
		0	1	2	3	4	5	6	7	8	9	10	11
\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	26	0	0	0	0	0	0	0	0	0	0	0	0
26	31	1	0	0	0	0	0	0	0	0	0	0	0
31	37	1	1	0	0	0	0	0	0	0	0	0	0
37	43	2	1	1	0	0	0	0	0	0	0	0	0
43	49	2	2	1	1	0	0	0	0	0	0	0	0
49	55	2	2	2	1	1	0	0	0	0	0	0	0
55	61	3	2	2	1	1	1	0	0	0	0	0	0
61	67	3	3	2	2	1	1	0	0	0	0	0	0
67	73	4	3	3	2	2	1	1	0	0	0	0	0
73	79	4	3	3	3	2	2	1	1	0	0	0	0
79	85	4	4	3	3	3	2	2	1	1	0	0	0
85	91	5	4	4	3	3	2	2	2	1	1	0	0
91	97	5	5	4	4	3	3	2	2	1	1	1	0
97	102	5	5	5	4	4	3	3	2	2	1	1	1
102	108	6	5	5	5	4	4	3	3	2	2	1	1
108	114	6	6	5	5	4	4	4	3	3	2	2	1
114	120	7	6	6	5	5	4	4	3	3	3	2	2
120	126	7	7	6	6	5	5	4	4	3	3	3	2
126	132	7	7	7	6	6	5	5	4	4	3	3	2
132	138	8	7	7	6	6	6	5	5	4	4	3	3
138	144	8	8	7	7	6	6	5	5	5	4	4	3
144	150	9	8	8	7	7	6	6	5	5	5	4	4
150	156	9	8	8	8	7	7	6	6	5	5	4	4
156	162	9	9	8	8	8	7	7	6	6	5	5	4
162	168	10	9	9	8	8	7	7	7	6	6	5	5
168	173	10	10	9	9	8	8	7	7	6	6	6	5
173	179	10	10	10	9	9	8	8	7	7	6	6	6
179	185	11	10	10	10	9	9	8	8	7	7	6	6
185	191	11	11	10	10	9	9	9	8	8	7	7	6
191	197	12	11	11	10	10	9	9	8	8	7	7	7
197	203	12	12	11	11	10	10	9	9	8	8	8	7
203	209	12	12	12	11	11	10	10	9	9	8	8	7
209	215	13	12	12	11	11	11	10	10	9	9	8	8
215	221	13	13	12	12	11	11	10	10	9	9	8	8
221	227	14	13	13	12	12	11	11	10	10	9	9	9
227	233	14	13	13	13	12	12	11	11	10	10	9	9
233	239	14	14	13	13	13	12	12	11	11	10	10	9
239	245	15	14	14	13	13	12	12	12	11	11	10	10
245	250	15	15	14	14	13	13	12	12	11	11	11	10
250	256	15	15	15	14	14	13	13	12	12	11	11	11
256	262	16	15	15	15	14	14	13	13	12	12	11	11
262	268	16	16	15	15	14	14	14	13	13	12	12	11
268	274	17	16	16	15	15	14	14	13	13	13	12	12
274	280	17	17	16	16	15	15	14	14	13	13	13	12
280	286	17	17	17	16	16	15	15	14	14	13	13	12
286	292	18	17	17	16	16	16	15	15	14	14	13	13
292	298	18	18	17	17	16	16	15	15	14	14	14	13
298	304	19	18	18	17	17	16	16	15	15	15	14	14
304	310	19	18	18	18	17	17	16	16	15	15	14	14
310	316	19	19	18	18	18	17	17	16	16	15	15	14
316	321	20	19	19	18	18	17	17	17	16	16	15	15
321	327	20	20	19	19	18	18	17	17	16	16	16	15
327	333	20	20	20	19	19	18	18	17	17	16	16	16
333	339	21	20	20	20	19	19	18	18	17	17	16	16
339	345	21	21	20	20	19	19	18	18	18	17	17	16
345	351	22	21	21	20	20	19	19	18	18	18	17	17

Daily Payroll Period – Married Status

TABLE 16 Rev. 12/01		Married DAILY Withholding Table (260 pay periods per year)										
Wages are		Find wages in "Wages are" column. Find number of withholding allowances claimed on Federal w-4 below.										
Greater than	Less than or equal to	Read across table until the wage row and allowance column intersect. This is amount to be withheld.										
		Withholding allowances claimed on Federal form W-4										
0	1	2	3	4	5	6	7	8	9	10	11	
\$0	\$9	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	26	0	0	0	0	0	0	0	0	0	0	0
26	35	1	0	0	0	0	0	0	0	0	0	0
35	43	1	1	0	0	0	0	0	0	0	0	0
43	49	2	1	1	0	0	0	0	0	0	0	0
49	55	2	2	1	1	0	0	0	0	0	0	0
55	61	2	2	1	1	0	0	0	0	0	0	0
61	67	3	2	2	1	1	0	0	0	0	0	0
67	73	3	3	2	2	1	1	0	0	0	0	0
73	79	4	3	3	2	2	1	1	0	0	0	0
79	84	4	3	3	3	2	2	1	1	0	0	0
84	90	4	4	3	3	2	2	1	1	0	0	0
90	96	5	4	4	3	3	2	2	1	1	0	0
96	102	5	5	4	4	3	3	2	1	1	1	0
102	108	5	5	5	4	4	3	3	2	1	1	1
108	114	6	5	5	4	4	4	3	3	2	2	1
114	120	6	6	5	5	4	4	3	3	3	2	2
120	126	7	6	6	5	5	4	4	3	3	3	2
126	132	7	7	6	6	5	5	4	4	3	3	2
132	138	7	7	6	6	6	5	5	4	4	3	2
138	144	8	7	7	6	6	5	5	5	4	4	3
144	150	8	8	7	7	6	6	5	5	5	4	3
150	155	9	8	8	7	7	6	6	5	5	4	4
155	161	9	8	8	8	7	7	6	6	5	5	4
161	167	9	9	8	8	7	7	6	6	5	5	4
167	173	10	9	9	8	8	7	7	6	6	5	5
173	179	10	10	9	9	8	8	7	7	6	6	5
179	185	10	10	10	9	9	8	8	7	7	6	5
185	191	11	10	10	9	9	9	8	8	7	7	6
191	197	11	11	10	10	9	9	8	8	7	7	6
197	203	12	11	11	10	10	9	9	8	8	7	7
203	209	12	12	11	11	10	10	9	9	8	8	7
209	215	12	12	11	11	10	10	9	9	8	8	7
215	221	13	12	12	11	11	10	10	9	9	8	8
221	226	13	13	12	12	11	11	10	10	9	9	8
226	232	14	13	13	12	12	11	11	10	10	9	9
232	238	14	13	13	13	12	12	11	11	10	10	9
238	244	14	14	13	13	12	12	12	11	11	10	9
244	250	15	14	14	13	13	12	12	12	11	11	10
250	256	15	15	14	14	13	13	12	12	11	11	10
256	262	15	15	15	14	14	13	13	12	12	11	10
262	268	16	15	15	14	14	14	13	13	12	12	11
268	274	16	16	15	15	14	14	13	13	13	12	11
274	280	17	16	16	15	15	14	14	13	13	13	12
280	286	17	17	16	16	15	15	14	14	13	13	12
286	292	17	17	16	16	16	15	15	14	14	13	12
292	297	18	17	17	16	16	15	15	15	14	14	13
297	303	18	18	17	17	16	16	15	15	14	14	13
303	309	19	18	18	17	17	16	16	15	15	14	14
309	315	19	18	18	18	17	17	16	16	15	14	14
315	321	19	19	18	18	17	17	17	16	16	15	14
321	327	20	19	19	18	18	17	17	17	16	16	15
327	333	20	20	19	19	18	18	17	17	16	16	15
333	339	20	20	20	19	19	18	18	17	17	16	15
339	345	21	20	20	19	19	19	18	18	17	17	16
345	351	21	21	20	20	19	19	18	18	17	17	16
351	357	22	21	21	20	20	19	19	18	18	17	17



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Utah State Tax Commission
Election to File Withholding Returns and Payments Annually

Business Name

Utah State Withholding Account Number

Federal Identification Number

Contact Person

Contact Person's Title

Daytime Phone Number

Reason for requesting annual filing status (check one):

Household employer who files federal Schedule H annually

Annual withholding is less than \$1,000

I understand that this election cannot be made if there are already monthly or quarterly returns filed during the calendar year.

Signature

Print Name

Date

Return this form to:

Master File Maintenance
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 841343310
Fax: (801) 297-3573



State of Utah
Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

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CURRENT RESIDENT OR